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GEO. GUCKENBERGER
AUDITOR OF HAMILTON COUNTY
CINCINNATI, OHIO

Author and Title

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GEO. GUCKENBERGER
AUDITOR OF HAMILTON COUNTY
CINCINNATI, OHIO



THE STATE OF OHIO LEGISLATIVE ACTS

PASSED

AND

JOINT RESOLUTIONS

ADOPTED

BY THE

NINETIETH GENERAL ASSEMBLY

At Its Special Sessions

FIRST SPECIAL SESSION—BEGUN AND HELD IN THE CITY OF
COLUMBUS, OHIO, AUGUST 16, 1933, TO SEPTEMBER 22, 1933,
INCLUSIVE.

SECOND SPECIAL SESSION—DECEMBER 6, 1933, TO DECEMBER 22, 1933,
JANUARY 30, 1934, TO MAY 4, 1934, AND NOVEMBER 19, 1934,
TO DECEMBER 12, 1934 INCLUSIVE.

THIRD SPECIAL SESSION—JUNE 27, 1934, to JUNE 29, 1934 INCLUSIVE.


AND

TITLE AND TEXT OF LAWS AND CONSTITUTIONAL AMENDMENTS
ADOPTED BY VOTE OF THE ELECTORS OF OHIO AT THE
GENERAL ELECTION HELD NOVEMBER 7, 1933,

ALSO

Appendix Containing Index of the Messages of the Governor to the Ninetieth General
Assembly of Ohio in the Special Sessions.

VOLUME CXV—PART II.


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Columbus, Ohio
1934
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COLUMBUS, OHIO

OFFICE OF THE SECRETARY OF STATE OF OHIO.

The Ninetieth General Assembly of Ohio convened in the First Special Session at Columbus, Ohio, on August 16, 1933, and adjourned September 22, 1933; convened in the Second Special Session December 6, 1933 to December 22, 1933, January 30, 1934 to May 4, 1934, November 19, 1934, and adjourned December 12, 1934; convened in the Third Special Session June 27, 1934, and adjourned June 29, 1934.

This volume contains all the enactments and the resolutions adopted at the special sessions of the Ninetieth General Assembly of Ohio.

Respectfully submitted,

• GEORGE S. MYERS,
Secretary of State of the State of Ohio

FIRST SPECIAL SESSION

OF THE

NINETIETH GENERAL ASSEMBLY OF OHIO

BEGUN AND HELD IN THE CITY OF COLUMBUS, OHIO, AUGUST 16, 1933, TO
SEPTEMBER 22, 1933, INCLUSIVE.

STATE OF OHIO
EXECUTIVE DEPARTMENT
OFFICE OF THE GOVERNOR
COLUMBUS

PROCLAMATION

"WHEREAS, Section 8, article 3, of the constitution of Ohio vests authority in the governor, on extraordinary occasions, to convene the general assembly in extraordinary session, said section reading as follows:

" 'Limiting power of general assembly in extra session. The Governor on extraordinary occasions may convene the general assembly by proclamation and shall state in the proclamation the purpose for which such special session is called, and no other business shall be transacted at such special session except that named in the proclamation, or in a subsequent public proclamation, or message to the general assembly issued by the governor during said special session, but the general assembly may provide for the expenses of the session and other matters incidental thereto.'

"WHEREAS, Conditions of widespread unemployment and necessity for relief in many communities constitute an extraordinary occasion in this state making necessary the convening of the general assembly of Ohio in extraordinary session; now, therefore,

"I, George White, governor of said state, by virtue of the authority vested in me by the constitution of Ohio, do hereby convene the Ninetieth General Assembly of Ohio in extraordinary session at the state house in Columbus at 1:30 p. m. on Wednesday, August sixteenth, the year of our Lord, one thousand nine hundred and thirty-three, to consider legislation for the accomplishment of the following purpose:

"To enact legislation providing for the raising of funds to meet the unemployment and poor relief needs of the political subdivisions of the state of Ohio, in such an amount as may be necessary to meet the requirements beyond the ability of the local communities and charitable organizations to provide, for the remainder of the year nineteen hundred and thirty-three and for the year nineteen hundred and thirty-four.

"The legislation urged in this proclamation is necessary because of the present emergency which threatens grave danger to the peace, health and welfare of the people of Ohio."

[SEAL] In testimony whereof, I have hereunto subscribed my name and caused the great seal of the state of Ohio to be affixed, at Columbus, this eighth day of August in the year of our Lord one thousand, nine hundred and thirty three.

By the Governor: GEORGE WHITE

GEORGE S. MEYERS,
Secretary of State.

GENERAL LAWS

(House Bill No. 4)

AN ACT

Providing for the levy of an excise tax on the sale of bottled beverages for the purpose of providing for emergency poor relief; for increasing the rate of taxation on bulk beer from one dollar to one and one-half dollars per barrel and excluding bottled beer from such tax; for transferring the administration of said tax on bulk beer from the Ohio liquor control commission to the tax commission of Ohio, and for such purposes amending sections 6212-49, 6212-49a to 6212-49p, both inclusive, 6212-50, 6212-52, 6212-54, 6212-58, 6212-59, and 6212-60 of the General Code, and enacting supplemental sections to be designated as sections 6212-49q to 6212-49t, both inclusive, and 6212-54a of the General Code, respectively.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. For the purpose of extending the tax levy on the sale of beer in sealed bottles so as to apply such levy to the sale of other beverages in such bottles, changing the rate of such levy, and of the levy on the sale or distribution of beer in barrels or other containers, excepting bottles, and exempting the sale of beer in sealed bottles from said last named levy, abolishing the excess tax levy on bulk beer and transferring the administration of the tax on the sale or distribution of beer in barrels from the Ohio liquor control commission to the tax commission of Ohio, sections 6212-49, 6212-49a to 6212-49p, both inclusive, 6212-50, 6212-52, 6212-54, 6212-58, 6212-59 and 6212-60 of the General Code are hereby amended and section 6212 of the General Code is further supplemented by the enactment of sections to be designated as sections 6212-49q to 6212-49t, both inclusive, and 6212-54a of the General Code, to read as follows:

Purpose of tax; rate.

Sec. 6212-49. For the purpose of reimbursing the state for the expense of administering the provisions of this act and to provide revenues for the support of the state a tax is hereby levied on the sale or distribution, in Ohio, of beer whether in barrels or other containers (*excepting in sealed bottles*) at the rate of one dollar and fifty cents *** (\$1.50) per barrel of thirty-one (31) gallons to be collected and paid to the treasurer of state, as custodian of the undivided beer tax and permit fund in the manner hereinafter provided. The tax herein provided shall, as to beer made in Ohio, be paid by the manufacturer. The tax on beer made outside Ohio shall be paid by the original consignee within this state.

Definitions.

Sec. 6212-49a. As used in *** sections 6212-49a to 6212-49t, both inclusive, of the General Code:

*** "Beverages" includes beer as defined by section 6212-63 of the General Code and also all beverages whatsoever excepting milk and cream and proprietary medicines.

"Commission" means the tax commission of Ohio.

"Person" includes firms and corporations.

"Wholesale dealer" includes only those persons who sell bottled *** beverages to retail dealers or for purposes of resale only.

"Retail dealer" includes every person other than a wholesale dealer or a manufacturer engaged in the business of selling bottled *** beverages in this state, irrespective of quantity or amount or number of sales thereof.

"Sales" includes exchange, barter, gift, offer for sale and distribution, and excludes transactions in interstate or foreign commerce.

Tax on bottled beverages; purpose; rate; exception.

Sec. 6212-49b. In addition to the tax on the sale or distribution of beer, imposed by section 6212-49 of the General Code of Ohio, and for the purpose of providing revenue for emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, and to defray the expenses of administering *** sections 6212-49a to 6212-49t, both inclusive, of the General Code as hereinafter provided, a tax is hereby levied upon the sale within this state of *** beverages in sealed bottles, at the rate of *** one-half cent on each six ounces of liquid content or fractional part thereof. Only one sale of the same article shall be used in computing the amount of tax due hereunder. The tax hereby imposed shall not apply to the sale or distribution of beverages (other than beer) in sealed bottles retailing for five cents or less.

Tax, how paid; stamps, how affixed and cancelled; presumptive violation.

Sec. 6212-49c. The tax hereby imposed shall be paid by the purchase of stamps or crowns, as provided in *** sections 6212-49a to 6212-49t, both inclusive, of the General Code. Unless the bottle in which *** a beverage is offered for sale in this state has been sealed with a crown procured and affixed as herein provided, a stamp shall be affixed to each such bottle of an aggregate denomination not less than the amount of the tax upon the contents thereof. The stamp or stamps, so affixed, shall be prima facie evidence of payment of the tax imposed by *** sections 6212-49a to 6212-49t, both inclusive, of the General Code. Ex-

cepting as may be otherwise provided in the rules and regulations prescribed by the commission under authority of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, each manufacturer or bottler of **** beverages* in this state shall, within twenty-four hours of the time of its manufacture or bottling in this state, and prior to delivery of any bottle to any wholesaler, jobber, retailer, distributor, or any other person whatsoever in this state, affix such stamps to each such bottle, unless a crown has been affixed thereto as herein provided, and cancel the stamp or stamps so affixed by writing across the face thereof the name of such manufacturer or bottler and the date of cancellation.

Excepting as may be otherwise provided in the rules and regulations prescribed by the commission under authority of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, and unless such stamps or crowns have been previously affixed, such stamps shall be so affixed by each wholesale dealer in this state and cancelled, by writing across the face thereof the name of such wholesale dealer and the date of cancellation, within twenty-four hours after such bottled **** beverage* comes into the possession of such wholesale dealer and prior to the delivery of any bottle to any retail dealer or other person in this state.

Each retail dealer in this state shall immediately upon the receipt of any bottled **** beverage* at his place of business, and prior to disposing of the same in any way, so affix such stamps to each bottle unless such stamps or crowns shall have been previously affixed thereto, and shall cancel the same by writing or stamping his name and the date of cancellation across the face thereof.

Whenever any bottled **** beverage* is found in the place of business of a retail dealer without the stamps or crowns so affixed and cancelled, the prima facie presumption shall arise that such bottled **** beverage* is kept therein in violation of the provisions of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*.

Duplicate invoice; contents; copy of freight bill filed, when.

Sec. 6212-49d. At the time of delivering bottled **** beverages* to any person, each manufacturer and wholesaler dealer in this state shall make a true duplicate invoice showing the date of delivery, the amount and value of each shipment of bottled **** beverages* delivered and the name of the purchaser to whom delivery is made, and shall retain the same for a period of two years, subject to the use and inspection of the commission.

In such case where bottled **** beverages* are shipped into the state of Ohio, the railroad company, express company, or any other public carrier transporting any shipment thereof shall file with the commission a copy of the freight bill within ten days after the delivery in this state of each shipment.

Powers and duties of commission.

Sec. 6212-49e. The commission shall design and procure the stamps and crowns herein provided for and shall enforce and administer the provisions of **** sections 6212-49a to 6212-49t, both inclusive, of the*

General Code. The commission shall have authority to promulgate such rules and regulations as it may deem necessary to carry out the provisions of *** sections 6212-49a to 6212-49t, both inclusive, of the General Code and may adopt different detailed regulations applicable to diverse methods and conditions of sale of bottled *** beverages in this state, prescribing, in each class of cases, upon whom, as between the manufacturer or bottler, the wholesale dealer and the retail dealer, the primary duty of affixing stamps shall rest, in cases in which stamps are required, and the manner in which stamps or crowns shall be affixed. A copy of such regulations shall be furnished to each proper holder in this state in such manner as the commission may determine. Any such rule or regulation so furnished, excusing a manufacturer or a wholesale dealer from affixing stamps under the circumstances of the particular case, shall be a defense in the prosecution of such dealer for violation of section *** 6212-49m of the General Code. All books, papers, invoices and records of any manufacturer, bottler, or wholesale or retail dealer in this state, whether or not required under the provisions of *** sections 6212-49a to 6212-49t, both inclusive, of the General Code to be kept by him, showing his sales receipts and purchases of bottled *** beverages, shall at all times, during the usual business hours of the day, be open for the inspection of the commission for such purposes; and the commission shall have power to investigate and examine the stock of bottled *** beverages in and upon any premises where the same is placed, stored or sold, for the purpose of determining whether or not the provisions of *** sections 6212-49a to 6212-49t, both inclusive, of the General Code are being obeyed.

Duplicate receipts for stamps and crowns executed by treasurer of state; sale; monthly report; discount allowed, when; sale on credit; unused or spoiled stamps or crowns redeemed; sale by manufacturer.

Sec. 6212-49f. All stamps and crowns, when procured by the commission, shall be immediately delivered to the treasurer of state who shall execute duplicate receipts therefor showing the number and aggregate face value of each denomination received by him and deliver one such receipt to the commission and the duplicate thereof to the auditor of state. The treasurer of state shall sell such stamps and crowns, and shall, on the fifth day of each month, make a report in duplicate showing all sales by him made during the preceding month, with the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, and deliver one copy thereof to the commission and the other to the auditor of state. The treasurer of state shall be accountable for all stamps and crowns received and unsold by him. He shall be furnished by the state with office and storage space sufficient to accommodate the handling of such crowns. Such stamps shall be sold and accounted for at the face value thereof, and such crowns shall be sold and accounted for at the manufacturers' price thereof, as certified in duplicate by the auditor of state and treasurer of state, plus all transportation charges to the consignee at destination, and in addition thereto the face value thereof, excepting as herein provided. The commission may, by regulation, certified to the auditor of state and treasurer

of state, in duplicate, authorize the sale of stamps to manufacturers, bottlers, or wholesale or retail dealers in this state, or to manufacturers, bottlers, or wholesale dealers outside of this state, at a discount of not exceeding five per centum of such face value; and by like regulation, similarly certified, authorize the sale of such crowns in lots of fifty gross or over at a discount of not more than five per centum of the face value of such crowns, such discount to apply only to such face value and not to the manufacturers' price or transportation cost. Such discounts shall be allowed as a commission for affixing and canceling such stamps or for affixing such crowns. The commission may also, by like regulation so certified, authorize the delivery of stamps or crowns, or both, to the persons herein named, on credit, allowing the same discount as when sold for cash, if and when the purchaser shall file with the commission a bond, payable to the state of Ohio, in such form and amount as the commission shall prescribe, and with surety or sureties to satisfaction of the treasurer of state, conditioned upon the payment to the treasurer of state for stamps or crowns so delivered within such period of time after delivery thereof as may be so prescribed and the making of such reports and settlements as the commission may require; and the commission may, by further regulations, provide for canceling, renewing or increasing such bond or for the substitution of the surety thereon. The treasurer of state shall redeem and pay for any unused or spoiled stamps or crowns on written verified requests made by the purchaser, his administrators, executors, successors, or assigns. Such payment shall be made from an appropriation to the state treasurer for the purpose of defraying the expenses of administering *** sections 6212-49a to 6212-49t, both inclusive, of the General Code.

The commission may also by regulation, certified to the auditor of state and treasurer of state, license manufacturers of crowns within or outside of this state to sell crowns designed and procured by the commission on the same terms as the treasurer of state is herein authorized to sell such crowns, and to account to the treasurer of state for the tax represented by such sales, upon such terms as the commission may prescribe, and with security to the satisfaction of the treasurer of state.

County treasurer may be appointed deputy; duties; weekly report and payment to treasurer of state; per centum to county.

Sec. 6212-49g. The treasurer of state may appoint any county treasurer as his deputy for the purpose of selling *** stamps for the purpose of paying the tax levied by section 6212-49b of the General Code excepting that no county treasurer shall be thereby authorized to sell the same at a discount or on credit. It shall be the duty of any county treasurer, so appointed, to act as such deputy, and all the powers and duties thereby imposed upon such county treasurer shall be deemed and considered to be within the scope of his office as county treasurer for all purposes. The treasurer of state shall be responsible for the delivery of stamps to any county treasurer so appointed, and may prescribe such regulations and forms of receipts and reports as he may deem necessary and advisable for the transaction of the business of selling such stamps.

Each such county treasurer shall pay weekly to the treasurer of state all moneys arising from the sale of such stamps by him together with a report showing the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, which the treasurer of state shall include in his monthly report to the commission and the auditor of state. But such county treasurer shall retain for the use of the general fund of the county an amount equal to one per centum of the proceeds of such sale.

Refunds, when and how made.

Sec. 6212-49h. In case any bottled *** *beverage* upon the bottles containing which stamps or crowns have been affixed and cancelled pursuant to *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, shall be sold and shipped in interstate or foreign commerce, the seller in this state shall be entitled to a refund of the actual amount of tax paid, upon condition that he make affidavit that such bottled *** *beverage* was so sold and shipped and furnishes from the purchaser a written acknowledgment that he has received such bottled *** *beverage* and the face value of the stamps or crowns thereon, together with the name and address of the purchaser, to the treasurer of state. Whereupon the treasurer of state shall issue to such seller stamps or crowns of sufficient value to cover the refund or shall refund the actual amount of such tax by payment made from an appropriation to him for the purpose of defraying the expense of administering *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*.

In addition to its other powers under *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, the commission may promulgate rules and regulations providing for refund to manufacturers or dealers of the amount of tax paid on such bottled *** *beverage* which becomes unfit for sale, or any other legitimate loss which may occur, on proof of such loss. A copy of such rules and regulations shall be certified to the treasurer of state, and the treasurer of state shall make refunds as may be required thereby, by payments from an appropriation to him for the purpose of defraying the expenses of administering *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*.

Moneys received, where credited; appropriations.

Sec. 6212-49i. The moneys received into the state treasury *until and including the thirty-first day of December, 1933*, under the provisions of *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, shall be credited to the state emergency *** relief fund; and such moneys so received on and after January 1, 1934, shall be credited to the county poor relief excise fund therein, and shall be allocated to all counties in the state by the method provided by law for the allocation of moneys so credited to such fund. There is hereby appropriated from moneys in the treasury of state to the credit of the general revenue fund to the treasurer of state the sum of \$7,500.00 for personal service, and the sum of \$20,000.00 for the purpose of making refunds, and to the department of finance, division of tax commission of Ohio, the sum of *** \$50,000.00

for personal service, and the sum of \$50,000.00 for supplies and maintenance, to pay liabilities lawfully incurred in the administration of *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, during the period commencing with the effective date hereof and ending on the 31st day of March, 1935; but when and as moneys are received into the state treasury under the provisions of *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, a sufficient amount thereof to supply the amounts so appropriated shall be and hereby is transferred from the state relief fund to the general revenue fund in reimbursement for expenditures made or to be made pursuant to such appropriations. The balance of the moneys in the treasury of state to the credit of the state *emergency* relief fund and received prior to January 1, 1935, is hereby appropriated to the state relief commission for the purposes defined in the act *** *creating the state emergency relief fund*.

Possession by dealer of bottled beverages without stamps, etc.; penalty.

Sec. 6212-49j. Whoever, being a retail dealer in this state, has in his possession a bottled *** *beverage* not bearing the stamps or crowns required to be affixed to each bottle; or fails to produce, upon demand by the commission, invoices of all bottled *** *beverages* purchased or received by him within two years prior to such demand, unless upon satisfactory proof it is shown that such non-production is due to providential or other causes beyond his control, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Penalty for false entry.

Sec. 6212-49k. Whoever makes any false entry upon an invoice, or container of a bottled *** *beverage* required to be made under the provisions of *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, presents any such false entry for the inspection of the commission, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Penalty for preventing or hindering inspection.

Sec. 6212-49l. Whoever prevents or hinders the commission from making a full inspection of any place where bottled *** *beverages* subject to the tax imposed by *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code* are sold or stored, or prevents or hinders the full inspection of invoices, books, records or papers required to be kept under the provisions of *** *sections 6212-49a to 6212-49t, both inclusive, of the General Code*, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Penalty for failure to affix stamps.

Sec. 6212-49m. Whoever sells a bottled *** *beverage* in this state without there having been first affixed to each individual bottle thereof the stamp or stamps or crown required to be affixed thereto by ***

sections 6212-49a to 6212-49t, both inclusive, of the General Code, shall be fined not more than one hundred dollars, or imprisoned in the county jail not more than ninety days, or both, in the discretion of the court.

Penalty for forging, counterfeiting or altering stamps.

Sec. 6212-49n. Whoever falsely or fraudulently makes, forges, alters or counterfeits any stamp or crown prescribed by the commission under the provisions of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, or causes or procures to be falsely or fraudulently made, forged, altered or counterfeited any such stamps or crowns, or knowingly and wilfully utters, publishes, passes or tenders as true, any such false, altered, forged or counterfeited stamp or crown, or uses more than once any stamp or crown provided for and required by **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, for the purpose of evading the tax hereby imposed shall be imprisoned in the penitentiary for a term of not less than one year nor more than ten years.

Penalty for other violations.

Sec. 6212-49O. Whoever violates any of the provisions of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, or any lawful rule or regulation promulgated by the commission under authority of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, for the violation of which no penalty is provided by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Seizure and sale of bottled beverages by commission, when; notice of sale; collection of tax, penalty and costs.

Sec. 6212-49p. Whenever the commission or any of its deputies or employees authorized by it for such purpose shall discover any bottled **** beverage*, subject to tax as provided by **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*, and upon which the tax has not been paid as therein required, the commission, or such deputy or employee is hereby authorized and empowered forthwith to seize and take possession of such bottled **** beverage*, which shall thereupon be deemed to be forfeited to the state and the commission may within a reasonable time thereafter by a notice posted upon the premises where such seizure is made, or by publication in some newspaper having circulation in the county wherein such seizure is made, at least five days before the day of sale, sell such forfeited bottled **** beverage*, and from the proceeds of such sale shall collect the tax due thereon together with a penalty of fifty per centum thereof and the costs incurred in such proceedings and pay the balance, if any, to the person in whose possession such forfeited bottled **** beverage* was found; provided, however, that such seizure and sale shall not be deemed to relieve any person from fine or imprisonment provided herein for violation of any provision of **** sections 6212-49a to 6212-49t, both inclusive, of the General Code*. Such sale shall be made in the county where most convenient and economical. All moneys collected under the provisions of this section shall be paid into the state treasury *to the credit of the state emergency relief fund*.

License required; statement by applicant; fee; license issued, when; license for vendors, etc.

Sec. 6212-49q. No person (other than the holder of a license or permit issued pursuant to section 6212-54 of the General Code) shall engage in the wholesale or retail business of trafficking in bottled beverages within this state without having a license therefor, excepting that in case of the dissolution of a partnership by death, the surviving partner, or partners, may operate under the license of the partnership until the time of its expiration, and the heirs or legal representatives of deceased persons, and receivers and trustees in bankruptcy appointed by any competent authority, may operate under the license of the person so succeeded in possession by such heir, representative, receiver or trustee in bankruptcy. Each applicant for such license shall, within fifteen days after this act shall take effect, and, thereafter annually, on or before the fourth Monday of May, make out and deliver to the auditor of each county wherein he desires to engage in such business upon a blank to be furnished by such auditor for that purpose, a statement showing the name of the applicant, each place in the county where the applicant's business is to be conducted, the kind or nature of such business, and such other information as the commission may require in the form of statement prescribed by it. At the time of making such application, each such person shall pay into the county treasury (for each place in the county where the applicant's business is to be conducted), a license fee in the sum of one dollar. Upon receipt of such application and exhibition of the county treasurer's receipt showing the payment of such fee the county auditor shall issue to the applicant a license for each place of business designated in the application authorizing the applicant to engage in such business at such place for and during the year commencing on the fourth Monday of May. The form of such license shall be prescribed by the commission. The fees thus collected shall be credited to the general fund of the county.

In the case of a person who has no fixed place of business and sells from one or more vehicles, each vehicle intended to be used within a county shall constitute a "place" for the purpose of this section. In the case of a vendor who has no fixed place of business and does not sell from a vehicle, the application for license shall nevertheless set forth a place in the county to which any notice or other communication authorized by this act may be sent, and the place so designated shall constitute a "place" for the purpose of this section.

List of persons licensed certified to tax commission, when; supplemental lists.

Sec. 6212-40r. Within twenty-five days after this act shall take effect and annually thereafter, on or before the first Monday of June, each county auditor shall certify to the tax commission of Ohio a list showing the names of all persons licensed in his county to engage in the business of trafficking in bottled beverages and such other information as to each, available from the records in the office of the county auditor, as the commission may prescribe. From time to time as such licenses are issued during the year, the county auditor shall certify like lists and

additions thereto to the commission. The commission shall keep an alphabetical index of such licenses so certified by it.

Trafficking in bottled beverages without license; penalty.

Sec. 6212-49s. Whoever engages in the wholesale or retail business of trafficking in bottled beverages without having a license therefor, as required by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Revocation of license; procedure.

Sec. 6212-49t. Upon notice and hearing the tax commission of Ohio may revoke any license issued pursuant to this act for violation of any provision of this act. The commission shall first notify the licensee in writing, specifying the violations charged and fixing the time, not less than five days after the date of service of such notice, and the place at which such licensee shall appear before the commission to show cause why his license should not be revoked. The commission shall, at the time and place so specified, accord to the licensee a hearing in person and by counsel. The licensee shall be entitled to offer evidence and to compel the attendance of witnesses and the production of books, papers and records. The commission, for the purpose of such hearing, shall have and exercise the powers in it vested by sections 1465-6, 1465-17 and 1465-21 of the General Code; and all the appropriate provisions of said sections and of sections 1465-22, 1465-23, 1465-25, 1465-26 and 1465-27 of the General Code shall apply to the commission, its members and agents and to the court of common pleas for such purpose. A certified copy of the order revoking such license shall be transmitted to the auditor of the county in which the license was issued. An appeal may be taken from the action of the commission in revoking a license to the common pleas court of the county in which the place of business of the licensee is located, by filing a petition therefor, with such court within ten days from the date of the commission's order and giving bond to the state of Ohio in the sum of one hundred dollars, with surety to the satisfaction of the clerk of such court. The hearing upon such appeal shall be entitled to be advanced out of its order on the docket. The judgment of the common pleas court may be reviewed upon proceedings in error in the court of appeals. Such court of common pleas and the court of appeals may suspend any order revoking such license pending the hearing in such courts.

Monthly statement to tax commission.

Sec. 6212-50. It shall be the duty of every Class A and Class B permit holder, and such Class C and Class D permit holders as may have sold or distributed beer on which the tax levied by the provisions of section 6 has not been paid, on or before the tenth day of the calendar month, to transmit to the *tax commission of Ohio*, upon a form prescribed and furnished by the *tax commission of Ohio*, a return, under oath or affirmation, showing the amount of beer sold or distributed by such permit holder in Ohio on which the tax is due for the preceding calendar month. Such return shall show such further information as the *tax com-*

mission of *Ohio* may require. The *tax* commission of *Ohio* may adopt and/or modify rules and regulations with reference to the manner of payment of the tax and fees to be paid and the documents required to certificate payment thereof.

No beer manufactured, sold or distributed in Ohio, shall be taxed more than once under the provisions of section 6 hereof.

Records to be maintained for two years.

Sec. 6212-52. Every holder of a permit liable for the tax levied under the provisions of section 6 of this act shall maintain and keep for a period of two years such record or records of beer distributed or sold within this state by such permit holder, together with such invoices, records, receipts, bills of lading and other pertinent papers, as may be required by the *tax* commission of Ohio.

Rules and regulations; permits commission may issue; fees; payment, how made.

Sec. 6212-54. The commission shall formulate rules and regulations with reference to applications for, and the issuance of, permits and may issue the following permits:

Permit A: A permit to a manufacturer of beer, of whatever alcoholic content may be legal, to manufacture and sell such product for home use and to retail and wholesale permit holders under such regulations as may be promulgated by the commission. The fee for a permit to the manufacturer shall be computed on the basis of the annual production of each brewery plant, provided that the initial fee shall be one thousand (\$1,000.00) dollars per year for each brewery plant producing five thousand (5,000) barrels or less annually, and the initial fee of one thousand (\$1,000.00) dollars shall be increased at the rate of five (.05) cents per barrel for all beer produced in excess of five thousand (5,000) barrels during the tax year.

Permit B: A permit to wholesale distributor of beer to distribute or sell such product for home use and to C and D permit holders under such regulations as may be promulgated by the commission. The fee for a permit to the distributor shall be computed on the basis of his or its annual sales or distribution of beer. The initial fee shall be one thousand (\$1,000.00) dollars and this fee shall be increased at the rate of five (.05) cents per barrel for all beer distributed or sold in Ohio in excess of five thousand (5,000) barrels during the tax year.

If a distributor, person, firm or corporation ships or sells beer from a branch plant or warehouse, he shall as to each such branch plant or warehouse be regarded as a distributor and shall pay the minimum fee for each such branch plant or warehouse.

The commission shall require each permit B holder to furnish a bond to the satisfaction of the commission which shall be security for the taxes levied under this act, in the minimum amount of five thousand (\$5,000.00) dollars and within the discretion of the commission in the maximum amount of twenty-five thousand (\$25,000.00) dollars. No

permit B shall be issued until such bond has been accepted by the commission. The commission shall have the power at any time to increase or decrease the amount of the bond within the limits above set forth and shall have the power to accept a new bond in lieu of one surrendered by the permit holder.

Permit C: A permit to the owner or operator of a retail store to sell beer in bottles only, and not for consumption on the premises where sold, in original packages containing not less than *** *one (1)* bottle and in total quantities at each sale of not more than 576 fluid ounces. The permit fee shall be fifty (\$50.00) dollars per year for each location. The commission may formulate and enforce rules and regulations with reference to the time and manner of sale by holders of Class C permits.

Permit D: A permit to the owner or operator of a hotel, restaurant, club or amusement park to sell beer at retail either in glass or bottle for consumption on the premises where sold and at tables only. The permit fee shall be one hundred (\$100.00) dollars per year for each location. The commission shall formulate and enforce rules and regulations with reference to the time and manner of sale by such permit holders and with reference to the location of, furnishing of, and access to, the place of sale. The commission may require from the permit holder detailed information under oath before or after issuing the permit, as to the character of business conducted, the financial responsibility and record of the applicant or permit holder and the name or names of any person, firm or corporation other than the named applicant or permit holder having any financial interest in said application or permit. The commission shall adopt and promulgate rules and regulations which shall require that public decency, sobriety, and good order shall at all times be observed in any place licensed under permit D, and shall promptly rescind the permit for any location where these rules and regulations are not strictly observed. No more than one C or D permit shall be issued to any person, firm or corporation in any county having a population of less than fifty thousand (50,000) and no more than one C or D permit for any additional fifty thousand (50,000) or major fraction thereof, in any county having a greater population than fifty thousand (50,000).

Permit E: A permit to the owner or operator of any railroad dining car, club car, or other similar equipment, to sell beer at retail in glass or bottle for consumption upon the train in which such car is operated. The permit fee shall be twenty-five dollars per year, multiplied by the maximum number of such cars customarily so operated within the state of Ohio at any one time. Said railway company shall furnish a report to the liquor control commission and to the auditor of state semi-annually, showing the number of cars in operation.

Permit F: The commission is hereby authorized to issue a permit to sell beer to any bona-fide charitable organization without charge, for any special function, lasting for a period not to exceed five days upon the payment of a fee of five dollars.

Such fee shall cover the cost of printing, mailing and issuing said certificate.

All retail permit holders except those holding permit E shall be required to purchase their beverages from holders of Ohio permits A or B except by special consent of the Ohio liquor control commission given through its director.

All fees paid by permit holders of A, B, C, D, E, or F permits shall be paid as follows:

1. Initial fee when permit is issued.
2. All other fees at such time or times and in such manner as may be prescribed by the commission.

List of permit holders certified to tax commission; monthly certification.

Sec. 6212-54a. The Ohio liquor control commission shall within ten days after this act shall take effect make and certify to the tax commission of Ohio a complete list of the names and addresses of all holders of permits then in force, and shall on the first business day of each month thereafter, certify to the tax commission of Ohio a list of additions to and eliminations from such lists. The taxation provisions of sections 6212-44 to 6212-65, both inclusive, of the General Code, shall be deemed to be one of the laws which the tax commission of Ohio is required to administer within the meaning of sections 1465-9, 1465-12 to 1465-30, inclusive, 1465-32 and 1465-34 of the General Code.

Monthly statement to auditor; contents; computation of tax; statement to treasurer; tax paid, when; distribution of beer tax and permit fund; treasurer shall give additional bond; deposit of monies.

Sec. 6212-58. On or before the fifteenth day of each calendar month, the *tax* commission of *Ohio* shall transmit to the auditor of state a statement showing:

1. The names of all permit holders who have filed a report provided for in section 7 of this act, during the same calendar month.
2. The amount of tax due under the provisions of section 6 of this act as shown by the reports of such permit holders.
3. The names of any permit holders whom the *tax* commission determines by investigation to have improperly reported the quantity of beer sold or distributed during any preceding calendar month, together with the quantity of such beer found by the *tax* commission to have been omitted.
4. Such other information as the auditor of state may deem necessary.

Upon receipt of such statement from the *tax* commission, the auditor of state shall compute the tax due from each permit holder at the rate as prescribed by law. On or before the 20th day of each calendar month, the auditor of state shall transmit to the treasurer of state a copy of such statement, showing the amount due from each permit holder. On or

before the 20th day of each calendar month, each permit holder shall pay to the treasurer of state as custodian of the undivided beer tax and permit fund, the tax due on the sale or distribution of beer by him during the preceding calendar month, together with any amounts omitted and any tax penalty on the amounts omitted, as certified to him during such calendar month. Such payment shall be accompanied by a copy of the statement filed with the *tax* commission.

All fees collected by the *Ohio liquor control* commission shall be paid to the treasurer of state as custodian of the undivided beer tax and permit fund in accordance with section 24 of the General Code, accompanied by a statement showing separately the amount of money collected for each class of permits in each municipal corporation of the state and in the portion of each county of the state outside of any municipal corporation.

The undivided beer tax and permit fund in the custody of the treasurer of state shall be distributed on order of the auditor of state at quarterly calendar periods as follows:

To the state of Ohio seven and one-half per centum thereof, which when paid into the state treasury in the manner provided by law, shall constitute a fund for the use of the Ohio liquor control commission and the auditor of state, in putting into effect and administering the provisions of this act and shall not be used or appropriated for any other purpose. Seventy-nine-eightieths of the revenues derived hereunder from date amended substitute Senate Bill 346 became effective is hereby appropriated to the Ohio liquor control commission for the payment of personal service and maintenance expenditures, including salaries of the members of the Ohio liquor control commission, in administering the provisions of this act by the Ohio liquor control commission, and shall be paid on vouchers authorized by the Ohio liquor control commission and signed by the director thereof. One-eightieth of the revenues derived hereunder from date amended substitute Senate Bill 346 became effective is hereby appropriated to the auditor of state for the payment of personal service and maintenance expenditures in administering the provisions of this act by the auditor of state, and shall be paid on vouchers signed by the auditor of state.

The remainder of the revenue derived from the tax on the sale and distribution of beer pursuant to the provisions of section 6 of this act shall be for the use of the general revenue fund of the state and shall be paid into the state treasury in the manner provided by law.

The remainder of said fund derived from the issuance of permits under provisions of section 11 of this act shall be distributed to the general revenue fund of each incorporated municipality or in the case of unincorporated territory, to the general revenue fund of each township therein in proportion to the total permit fees received from such municipality or township.

In the case of permit E fees, the remainder of said fund shall be distributed to the general revenue fund of the municipality where the owner or operator of the railroad dining car, club car, or other similar equipment, has its principal office or place of business within the state

of Ohio. Whenever the taxing authority of any incorporated municipality or township requests an advance payment of money by a resolution accompanied by a statement containing the name of each permit holder of said municipality or township and the class and number of each permit issued to said permit holder, the auditor of the state shall have authority to draw, and the state treasurer to pay, as an advancement, from the remainder of said fund derived from the issuance of permits under provisions of section 11 of this act, any money that may be in the custody of the treasurer of the state derived from the issuance of permits under provisions of section 11 of this act to the account of such local municipality or township in which such request is made.

The treasurer of state as custodian of the undivided beer tax and permit fund shall give a separate and additional bond on the taking effect of this act in such amount as may be fixed by the governor. The bond shall be deposited with the secretary of state. Thereafter the official bond of the treasurer of state, and such additional bond as may be required of the treasurer of state under the provisions of section 298 of the General Code, shall be liable for the proper discharge of the duties of the treasurer of state as custodian of such undivided beer tax and permit fund. All monies in the undivided beer tax and permit fund shall be deposited in the same manner and subject to all the provisions of law relating to the deposits of state funds by the treasurer of state; all interest earned on such deposits shall be collected by the treasurer and added to the state's share of such revenue and distributed as provided in this act.

Tax commission may make additional assessment, when; notice to permit holder; hearing on reassessment; appeal.

Sec. 6212-59. If the *tax* commission of *Ohio* is not satisfied with the return and payment of tax made by any permit holder, said *tax* commission is hereby authorized and empowered to make an additional assessment of the tax due from such taxpayer, based upon the facts contained in the return or upon any information otherwise acquired. Promptly after the date of such additional assessment the *tax* commission shall give by registered mail a notice thereof to the permit holder, stating the reason for the increase and fixing the time and place where such permit holder may be heard on a petition for reassessment.

Said hearing on reassessment may be held in the county of the permit holder's residence or at such place as the *tax* commission may designate. The *tax* commission shall give by registered mail notice of its action on the petition for reassessment. Within thirty (30) days of the receipt of such registered mail notice, the permit holder may appeal to the common pleas court of Franklin county, from the decision of the *tax* commission on the reassessment. The appeal shall be perfected by giving notice of appeal to the *tax* commission and the filing of a transcript of the proceedings before the *tax* commission in the common pleas court. The *tax* commission shall furnish the transcript on demand of the permit holder.

Penalties; action may be brought, how and when.

Sec. 6212-60. The following penalties are hereby provided: A penalty of fifteen percent (15%) of the amount of the tax shall be assessed by the auditor of state for failure to pay the tax at the time required by law. A penalty of fifteen percent (15%) of the amount of the tax shall be assessed by the *tax* commission of *Ohio* for failure to file a return as required by law. A penalty of twenty-five percent (25%) of the amount of the tax shall be assessed by the *tax* commission for the filing of a false or fraudulent return.

The taxes and/or penalties levied under the provisions of this act may be recovered in an action in the name of the state to be brought in the court of common pleas of Franklin county and such court of common pleas shall have jurisdiction of the person and of the action regardless of the amount involved. The attorney general on request of the *tax* commission shall institute such action in the court of common pleas of Franklin county; in such action it shall be sufficient to allege that the tax and/or penalty sought to be recovered stand charged against the permit holder on the records of the *tax* commission and that the same has been unpaid for a period of thirty (30) days beyond the time fixed by law for payment of such taxes and penalties. Sums recovered in any such action shall be paid to the treasurer of state as custodian of the undivided beer tax and permit fund.

Repeal.

SECTION 2. Said existing sections 6212-49, 6212-49a to 6212-49p, both inclusive, 6212-50, 6212-52, 6212-54, 6212-58, 6212-59 and 6212-60 of the General Code of Ohio, are hereby repealed.

Effective date; allowance or refund.

SECTION 3. The taxes imposed by sections 6212-49 and 6212-49b of the General Code, as herein amended, shall apply to all sales of beverages in sealed bottles made on and after the first day of September, 1933. Any person, firm or corporation having possession at the beginning of said day of bottled beer to the bottles in which the same is contained there shall have been affixed, pursuant to the law as theretofore existing, stamps in amounts in excess of those required by the provisions of this act may sell or dispose of the same without affixing thereto the stamps required by this act. Any such person, firm or corporation, and any person, firm or corporation having in possession at the beginning of said day bulk beer to the container of which stamps shall have been affixed pursuant to the law theretofore in force, may apply to the tax commission of Ohio, under regulations to be adopted by the commission, for an allowance in the purchase of stamps required by this act; or, where it is shown that the applicant does not intend to purchase such stamps, for an order of refund pursuant to the appropriate provisions of this act. The commission, on being satisfied as to the facts after availing itself of any information from whatever source derived may issue an order of allowance or refund, as the case may require, to the treasurer of state, who shall be governed thereby.

The amendments of sections 6212-50 and 6212-58 of the General Code hereby made shall be operative with respect to the returns and statements made in the calendar month next following the month in which this act shall take effect as a law. Said amendments shall not affect the power of the Ohio liquor control commission to proceed under the law now in force in the collection of taxes and penalties accruing prior to the time when this act shall take effect as a law.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 22, 1933.

Approved August 25, 1933.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio on the 31st day of August, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 1.

(House Bill No. 5)

AN ACT

Providing for the levy and collection of an excise tax on sales of brewers wort and malt for the purpose of emergency poor relief.

Be it enacted by the General Assembly of the State of Ohio: .

Sec. 5545-1. Definitions.

SECTION 1. As used in this act:

"Malt" includes liquid malt, malt syrup and malt extract, fluid, solid, or condensed, made from malted cereal grains in whole or in part.

Liquid malt containing less than fifteen per centum of solids by weight shall for the purpose of this act be considered to be brewers wort.

"Commission" means the tax commission of Ohio.

"Person" includes firms and corporations.

"Wholesale dealer" includes only those persons who sell brewers wort or malt to retail dealers or for purposes of resale only.

"Retail dealer" includes every person other than a wholesale dealer or a manufacturer engaged in the business of selling brewers wort or malt in this state, irrespective of quantity or amount or number of sales thereof.

"Sales" includes exchange, barter, gift, offer for sale and distribution, and excludes sales to bakers for use in baking or to manufacturers or producers of malted milk, medicinal products, foods, cereal beverages or textiles, for use in the manufacture or production of such products, and also excludes transactions in interstate or foreign commerce.

"Container" means the individual can or other container in or from which retail sales of brewers wort or malt are normally made or intended to be made.

Sec. 5545-2. Purpose of tax; rate.

SECTION 2. For the purpose of emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, and defraying the expenses of administering this act, excise taxes are hereby levied and imposed on sales of brewers wort and of malt made on and after the first day of September, 1933, at the following rates, to-wit: Brewers wort, ten cents on each gallon or fractional part thereof; malt, ten cents on each pound or fractional part thereof exclusive of the weight of the container. Only one sale of the same article shall be used to compute the amount of tax due hereunder.

Sec. 5545-3. Tax, how paid; denomination of stamps; how affixed and cancelled; what deemed a violation.

SECTION 3. The tax hereby imposed shall be paid by the purchase of stamps as provided in this act. A stamp or stamps shall be affixed to each container of an aggregate denomination not less than the amount of the tax upon the contents thereof. The stamp or stamps, so affixed, shall be prima facie evidence of payment of the tax imposed by this act. Excepting as may be otherwise provided in the rules and regulations prescribed by the commission under authority of this act, each manufacturer of brewers wort or malt in this state shall, within twenty-four hours of the time of its manufacture in this state and prior to delivering any container to any wholesaler, jobber, retailer, distributor, or any other person whatsoever in this state affix such stamps to each such container and cancel the stamp or

stamps so affixed by writing or stamping across the face thereof the name of such manufacturer and the date of cancellation.

Excepting as may be otherwise provided in the rules and regulations prescribed by the commission under authority of this act, and unless such stamps have been previously affixed, they shall be so affixed by each wholesale dealer in this state, and cancelled, by writing or stamping across the face thereof the name of such wholesale dealer and the date of cancellation, prior to the delivery of any brewers wort or malt to any retail dealer in this state.

Each retail dealer in this state shall immediately upon the receipt of any brewers wort or malt at his place of business, so affix such stamps to each container, unless such stamps shall have been previously affixed thereto, and shall cancel the same by writing or stamping in his name and the date of cancellation across the face thereof, or shall immediately mark in ink on each unopened box, carton, or other shipping package of such brewers wort or malt the word "received" and the month, day and hour of such receipt and shall affix his signature thereto. He shall in any event open such box, carton or other shipping package and immediately so affix such stamps to each container therein, and cancel the same in the manner herein designated, within twenty-four hours after such receipt and prior to the sale of such brewers wort or malt.

Whenever any brewers wort or malt is found in the place of business of such retail dealer without the stamps so affixed and cancelled or not so marked as having been received within the preceding twenty-four hours, the prima facie presumption shall arise that such brewers wort or malt is kept therein in violation of the provisions of this act.

Sec. 5545-4. Duplicate invoice; contents; copy of freight bill filed, when.

SECTION 4. At the time of delivering brewers wort or malt to any person each wholesale dealer in this state shall make a true duplicate invoice showing the date of delivery, the amount and value of each shipment of brewers wort or malt delivered and the name of the purchaser to whom delivery is made, and shall retain the same for a period of two years, subject to the use and inspection of the commission.

Each wholesale and retail dealer in this state shall procure and retain invoices showing the amount and value of each shipment of brewers wort or malt received by him, the date thereof and the name of the shipper and shall retain the same for a period of two years subject to the use and inspection of the commission.

In each case in which brewers wort or malt is shipped into the state of Ohio, the railroad company, express company or any other public carrier transporting any shipment thereof shall file with the commission a copy of the freight bill within ten days after the delivery in this state of each shipment.

Sec. 5545-5. License required; statement by applicant; fee; license issued, when; license for vendors, etc.

SECTION 5. No person shall engage in the wholesale or retail business of trafficking in brewers wort or malt within this state without having a license therefor, excepting that in case of the dissolution of a partnership by death, the surviving partner, or partners, may operate under the license of the partnership until the time of its expiration, and the heirs or legal representatives of deceased persons, and receivers and trustees in bankruptcy appointed by any competent authority, may operate under the license of the person so succeeded in possession by such heir, representative, receiver or trustee in bankruptcy. Each applicant for such license shall, within thirty days after this act shall take effect, and, thereafter annually, on or before the fourth Monday of May, make out and deliver to the auditor of each county wherein he desires to engage in such business upon a blank to be furnished by such auditor for that purpose, a statement showing the name of the applicant, each place in the county where the applicant's business is to be conducted, the kind or nature of such business, and such other information as the commission may require in the form of statement prescribed by it. At the time of making such application, each such person shall pay into the county treasury a license fee in the sum of one dollar, for each place in the county where the applicant's business is to be conducted. Upon receipt of such application and exhibition of the county treasurer's receipt showing the payment of such fee the county auditor shall issue to the applicant a license for each place of business designated in the application authorizing the applicant to engage in such business at such place for and during the year commencing on the fourth Monday of May. The form of such license shall be prescribed by the commission. The fees thus collected shall be credited to the general fund of the county.

In the case of a person who has no fixed place of business and sells from one or more vehicles, each vehicle intended to be used within a county shall constitute a "place" for the purpose of this section. In the case of a vendor who has no fixed place of business and does not sell from a vehicle, the application for license shall nevertheless set forth a place in the county to which any notice or other communication authorized by this act may be sent, and the place so designated shall constitute a "place" for the purpose of this section.

Sec. 5545-6. List of persons licensed certified to commission, when; supplemental lists.

SECTION 6. Within forty days after this act shall take effect, and annually thereafter, on or before the first Monday of June, each county auditor shall certify to the commission a list showing the names of all persons licensed in his county to engage in the business of trafficking in brewers wort or malt and such other information as to each, available from the records in the office of the county auditor, as the commission may prescribe. From time to time as

such licenses are issued during the year, the county auditor shall certify like lists and additions thereto to the commission. The commission shall keep an alphabetical index of such licenses so certified by it.

Sec. 5545-7. Powers and duties of commission.

SECTION 7. The commission shall design and procure the stamps herein provided for and shall enforce and administer the provisions of this act. The commission shall have authority to promulgate such rules and regulations as it may deem necessary to carry out the provisions of this act and may adopt different detailed regulations applicable to diverse methods and conditions of sale of brewers wort or malt in this state, prescribing, in each class of cases, upon whom, as between the manufacturer, the wholesale dealer and the retail dealer, the primary duty of affixing stamps shall rest. A copy of such regulations shall be furnished to each licensed dealer in this state in such manner as the commission may determine. Any such rule or regulation so furnished, excusing a manufacturer or a wholesale dealer from affixing stamps under the circumstances of the particular case, shall be a defense in the prosecution of such manufacturer or dealer for violation of section 15 of this act. All books, papers, invoices and records of any manufacturer, or wholesale, or retail dealer in this state, whether or not required under the provisions of this act to be kept by him, showing his sales, receipts and purchases of brewers wort or malt, shall at all times, during the usual business hours of the day, be open for the inspection of the commission for such purposes; and the commission shall have power to investigate and examine the stock of brewers wort or malt in and upon any premises where the same is placed, stored or sold, for the purpose of determining whether or not the provisions of this act are being obeyed.

Sec. 5545-8. Duplicate receipts for stamps executed by treasurer of state; sale; discount allowed, when; sale on credit; unused or spoiled stamps redeemed.

SECTION 8. All stamps, when procured by the commission, shall be immediately delivered to the treasurer of state who shall execute duplicate receipts therefor showing the number and aggregate face value of each denomination received by him and deliver one such receipt to the commission and the duplicate thereof to the auditor of state. The treasurer of state shall sell the stamps and shall, on the fifth day of each month, make a report in duplicate showing all sales by him made during the preceding month, with the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, and deliver one copy thereof to the commission and the other to the auditor of state. The treasurer of state shall be accountable for all stamps received and unsold by him. Such stamps shall be sold and/or accounted for at the face value thereof, excepting that the commission may, by regulation certified to the treasurer of state, authorize the sale thereof to manufacturers or

wholesale or retail dealers in this state, or to manufacturers or wholesale dealers outside of this state at a discount of not exceeding ten per centum of such face value as a commission for affixing and cancelling such stamps; and excepting further that the commission may, by like regulation so certified, authorize the delivery of stamps to manufacturers, wholesale or retail dealers in this state or to manufacturers or wholesale dealers outside of this state on credit, allowing the same discount as when sold for cash, if and when the purchaser shall file with the commission a bond, payable to the state of Ohio, in such form and amount as the commission shall prescribe, and with surety or sureties to the satisfaction of the treasurer of state, conditioned upon the payment to the treasurer of state for stamps so delivered within such period of time after delivery thereof as may be so prescribed and the making of such reports and settlements as the commission may require; and the commission may, by further regulations, provide for cancelling, renewing or increasing such bond or for the substitution of the surety thereon. The treasurer of state shall redeem and pay for any unused or spoiled stamps on written verified requests made by the purchaser, his administrators, executors, successors, or assigns. Such payment shall be made from an appropriation to the state treasurer for the purpose of defraying the expenses of administering this act.

Sec. 5545-9. County treasurer may be appointed deputy; duties; weekly report and payment to treasurer of state; per centum to county.

SECTION 9. The treasurer of state may appoint any county treasurer as his deputy for the purpose of selling such stamps, excepting that no county treasurer shall be thereby authorized to sell the same at a discount or on credit. It shall be the duty of any county treasurer, so appointed, to act as such deputy, and all the powers and duties thereby imposed upon such county treasurer shall be deemed and considered to be within the scope of his office as county treasurer for all purposes. The treasurer of state shall be responsible for the delivery of stamps to any county treasurer so appointed, and may prescribe such regulations and forms of receipts and reports as he may deem necessary and advisable for the transaction of the business of selling such stamps. Each county treasurer shall pay weekly to the treasurer of state all moneys arising from the sale of such stamps by him together with a report showing the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, which the treasurer of state shall include in his monthly report to the commission and the auditor of state. But such county treasurer shall retain for the use of the general fund of the county an amount equal to one per centum of the proceeds of such sale.

Sec. 5545-10. Moneys received, where credited; appropriations.

SECTION 10. The moneys received into the state treasury under the provisions of this act shall be credited to the general revenue fund in an aggregate amount sufficient to cover any appropriations made by

this act to defray the expenses of administering this act; and the balance thereof, received hereunder and until and including the thirty-first day of December, 1933, shall be credited to the state emergency relief fund therein; and such balance received on and after January 1, 1934, shall be credited to the county poor relief excise fund therein, and shall be allocated to all counties in the state by the method provided by law for the allocation of moneys so credited to such fund. The general assembly may make appropriations therefrom for any lawful purpose for which said state emergency relief fund may be expended, and for the purpose of defraying the expenses of administering this act.

Sec. 5545-11. Trafficking without license; penalty.

SECTION 11. Whoever engages in the wholesale or retail business of trafficking in brewers wort or malt without having a license therefor, as required by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5545-12. Possession by dealer of brewers wort or malt without stamps; penalty.

SECTION 12. Whoever, being a retail dealer in this state, has in his possession containers of brewers wort or malt not bearing the stamps herein required to be affixed thereto, unless such containers shall be in unbroken packages marked, pursuant to section three of this act, as received within the preceding twenty-four hours; or fails to produce, on demand by the commission, invoices of all brewers wort or malt purchased or received by him within two years prior to such demand, unless upon satisfactory proof it is shown that such non-production is due to providential or other causes beyond his control, shall be fined not less than twenty-five dollars or more than one hundred dollars.

Sec. 5545-13. Penalty for false entry.

SECTION 13. Whoever makes any false entry upon an invoice, package or container of brewers wort or malt required to be made under the provisions of this act, or with intent to evade the tax imposed by this act presents any such false entry for the inspection of the commission, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5545-14. Penalty for preventing or hindering inspection.

SECTION 14. Whoever prevents or hinders the commission from making a full inspection of any place where brewers wort or malt subject to the tax imposed by this act is sold or stored, or prevents or hinders the full inspection of invoices, books, records or papers required to be kept under the provisions of this act, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5545-15. Penalty for failure to affix stamps.

SECTION 15. Whoever sells brewers wort or malt in this state without there having been first affixed to each individual container

thereof the stamp or stamps required to be affixed thereto by this act shall be fined not more than one hundred dollars, or imprisoned in the county jail not more than ninety days, or both, in the discretion of the court.

Sec. 5545-16. Penalty for forging, altering or counterfeiting stamps.

SECTION 16. Whoever falsely or fraudulently makes, forges, alters or counterfeits any stamp prescribed by the commission under the provisions of this act, or causes or procures to be falsely or fraudulently made, forged, altered or counterfeited any such stamps, or knowingly and wilfully utters, publishes, passes or tenders as true, any such false, altered, forged or counterfeited stamp, or uses more than once any stamp provided for and required by this act for the purpose of evading the tax hereby imposed shall be imprisoned in the penitentiary for a term of not less than one year nor more than ten years.

Sec. 5545-17. Penalty for other violations.

SECTION 17. Whoever violates any of the provisions of this act or any lawful rule or regulation promulgated by the commission under authority of this act, for the violation of which no penalty is provided by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5545-18. Seizure and sale of brewers wort or malt by commission, when; notice of sale; collection of tax, penalty and costs.

SECTION 18. Whenever the commission or any of its deputies or employees authorized by it for such purpose shall discover any brewers wort or malt, subject to tax as provided by this act, and upon which the tax has not been paid as herein required, the commission, or such deputy or employee is hereby authorized and empowered forthwith to seize and take possession of such brewers wort or malt, which shall thereupon be deemed to be forfeited to the state and the commission may within a reasonable time thereafter by a notice posted upon the premises where such seizure is made, or by publication in some newspaper having circulation in the county wherein the seizure was made, at least five days before the day of sale, sell such forfeited brewers wort or malt, and from the proceeds of such sale shall collect the tax due thereon together with a penalty of fifty per centum thereof and the costs incurred in such proceedings and pay the balance, if any, to the person in whose possession such forfeited brewers wort or malt was found; provided, however, that such seizure and sale shall not be deemed to relieve any person from fine or imprisonment provided herein for violation of any provision of this act. Such sale shall be made in the county where most convenient and economical. All moneys collected under the provisions of this section shall be paid into the state treasury, to the credit of the state emergency relief fund therein.

Sec. 5545-19. Revocation of license; procedure.

SECTION 19. Upon notice and hearing the commission may revoke any license issued pursuant to this act for violation of any pro-

vision of this act. The commission shall first notify the licensee in writing, specifying the violations charged and fixing the time, not less than five days after the date of service of such notice, and the place at which such licensee shall appear before the commission to show cause why his license should not be revoked. The commission shall, at the time and place so specified, accord to the licensee a hearing in person and by counsel. The licensee shall be entitled to offer evidence and to compel the attendance of witnesses and the production of books, papers and records. The commission, for the purpose of such hearing, shall have and exercise the powers in it vested by sections 1465-6, 1465-17, and 1465-21 of the General Code; and all the appropriate provisions of said sections and of sections 1465-22, 1465-23, 1465-25, 1465-26 and 1465-27 of the General Code shall apply to the commission, its members and agents and to the court of common pleas for such purpose. A certified copy of the order revoking such license shall be transmitted to the auditor of the county in which the license was issued. An appeal may be taken from the action of the commission in revoking a license to the common pleas court of the county in which the place of business of the licensee is located, by filing a petition therefor with such court within ten days from the date of the commission's order and giving bond to the state of Ohio in the sum of one hundred dollars, with surety to the satisfaction of the clerk of such court. The hearing upon such appeal shall be entitled to be advanced out of its order on the docket. The judgment of the common pleas court may be reviewed upon proceedings in error in the court of appeals. Such court of common pleas and the court of appeals may suspend any order revoking such license pending the hearing in such courts.

Sec. 5545-20. Appropriation.

SECTION 20. There is hereby appropriated, from moneys in the treasury of state to the credit of the state emergency relief fund to the treasurer of state, the sum of twenty-five hundred dollars for personal service, and the sum of ten thousand dollars for the purpose of making refunds; and to the department of finance, division of tax commission of Ohio, the sum of thirty thousand dollars for personal service, and the sum of twenty thousand dollars for supplies and maintenance, to pay liabilities lawfully incurred in the administration of this act, during the period commencing with the effective date hereof and ending on the 30th day of June, 1935.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 18, 1933.

Approved August 25, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 31st day of August, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 2.

(House Bill No. 7)

AN ACT

To amend sections 1, 2, 5 and 7 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, as said section 7 is amended by the act passed February 14, 1933, and approved February 28, 1933, known as Senate Bill No. 63, to amend sections 5443-1, 5443-2, 5443-3, 5443-4, 5443-5, 5443-7, 5443-8, 5443-10, 5443-12, 5443-14, 5443-15 and 5443-20 of the General Code, relating to the tax on sales of cosmetics and toilet preparations and sections 5544-2, 5544-3, 5544-5, 5544-13, 5544-17 and 5544-18 of the General Code, relating to the tax on admissions, dues and fees; to authorize the further issue of bonds by counties under the act hereinbefore first mentioned, for the relief of the poor and unemployed, and the expenditure of public money for said purpose; to remove existing inequalities and correct existing administrative deficiencies in the tax laws herein above mentioned; to extend the bases and the periods of the taxes imposed by said laws; and to distribute the revenues arising therefrom, together with other revenues as may be provided by law, to the "county poor relief excise fund" created by the act hereinbefore first mentioned.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1, 2, 5 and 7 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, as said section 7 is amended by the act passed February 14, 1933, and approved February 28, 1933, known as Senate Bill No. 63, and sections 5443-1, 5443-2, 5443-3, 5443-4, 5443-5, 5443-7, 5443-8, 5443-10, 5443-12, 5443-14, 5443-15, 5443-

Note: For correction of errors in sectional numbers 5443-1, etc., appearing in House Bill No. 7, see Amended Senate Bill No 49, page 83. [Editor]

20, 5544-2, 5544-3, 5544-5, 5544-13, 5544-17 and 5544-18 of the General Code are hereby amended to read as follows:

Definitions.

Sec. 1. The following definitions shall be applied to terms used in this act:

- a. The term "taxing authorities" shall mean "county commissioners."
- b. The term "work relief" shall mean "relief given in exchange for labor."
- c. The term "direct relief" shall mean *** *the furnishing of food, clothing, shelter, fuel and medical attention in the home.*

Administration of funds for poor relief; term "poor relief" defined.

Sec. 2. Funds raised under this act by the issue of bonds shall be used for poor relief. Any subdivision administering funds raised under this act shall require labor in exchange for relief given to any family where there is a wage earner or wage earners, except in cases which may be exempted in accordance with rulings that may be made by the state relief commission. "Poor relief," in the case of a county, shall mean *** the furnishing of temporary support and medical relief to non-residents, pursuant to sections 3476 and 3484-2 of the General Code *** and the furnishing of direct and work relief by county commissioners under the provisions of section *** 9 of this act. In the case of a township, "poor relief" shall mean the *** *direct relief of the poor* *** as *** *defined in this act*; in the case of municipal corporations, "poor relief" shall mean the *** *direct relief of the poor* *** as *defined in this act*; in the case of any political subdivision, said term shall include work relief *** and direct relief *** *of the poor as defined in this act*. Under the provisions of this act, it shall be permissible for a county, city or township, to give relief to needy unemployed who cannot be termed "indigent" under section 3476.

County poor relief excise fund; allocation of funds.

Sec. 5. The funds collected under the provisions of section 4 of this act, *together with any and all other revenues required by law to be credited to the fund hereby created*, shall be credited to a fund to be known as the "county poor relief excise fund" ***. *The moneys therein arising from funds collected under the provisions of section 4 of this act shall constitute one division of said fund and shall be allocated to all counties in the state by the following method: the average of the following ratios shall be computed—(1) that of the population of the county, to the population of the state, as shown by the census of 1930; (2) that of the total tax duplicate of the county for the year 1930, to the total tax duplicate of the state for the year 1930; and (3) that of the total valuation, for the year 1930, of the property of all artificial gas, natural gas, telephone, telegraph, water works, water transportation, union depot, electric light, heating, cooling, messenger and signal companies in the county, to the total valua-*

tion, for the year 1930, of the property of such companies in the state. The fractional part of the total sum to be produced by said tax levy, indicated by said average ratio, shall be allocated to the respective counties.

******* *All other moneys credited to the county poor relief excise tax fund under any other provision of law shall constitute a separate division of said fund and shall be allocated to all the counties in the state by the following methods: one-half of said fund shall be distributed on the ratio of all expenditures for poor relief as defined in section 2 of this act, made in the county during the period commencing on the first day of January, 1933, and ending on the thirtieth day of June, 1933, both inclusive, including those made by the county itself and by the townships and municipal corporations therein or by any other agency, by means of public funds, to the aggregate expenditures for said purpose made during said period in all the counties of the state, shall be computed by the state relief commission and certified to the auditor of state and to the tax commission of Ohio and the remaining one-half of said fund distributed to all the counties of the state on the ratio that the population of the county at the last census in 1930 bore to the total population of the state, as certified by the state relief commission to the auditor of state and tax commission of Ohio. The fractional part of the total sum produced by the crediting of such other moneys to the county poor relief excise tax fund indicated by said ratios shall be allocated to the respective counties. All revenues accruing to the county poor relief excise fund from the date this act takes effect, by law distributable to the counties are hereby appropriated for that purpose to be distributed to and expended by such counties in accordance with law.*

Additional issue of bonds by county or city, when; limitations; maturity; "poor relief" further defined.

Sec. 7. Whenever in the years 1932, 1933 or 1934, the state relief commission finds that any county has issued all the bonds which it is authorized to issue under the provisions of section 3 of this act, and that all the funds derived therefrom have been expended for poor relief or definitely allocated for necessary poor relief expenditures in the budget approved under the provisions of section 9 of this act, and that additional funds are necessary for poor relief prior to March 1, 1935, and the tax commission finds that no other means exist to provide such funds except by the issue of bonds, the county commissioners of any county or the council or other legislative body of any city may provide by resolution for the issue of the bonds of such county or city in an amount not exceeding in the aggregate one-tenth of one per cent. of the general tax list and duplicate of such county or city. Indebtedness created hereunder by a city shall be subject to the provisions and limitations of section 2293-14 as modified by section 2293-18 of the General Code, and indebtedness created hereunder by a county shall be subject to the provisions and limitations of section 2293-16 as modified by section 2293-18 of the General Code. The maximum maturity of such bonds shall be on or before September 15, 1942. The issuance, sale, and characteristics of such bonds shall conform to the provisions of the uniform bond act governing the issuance, sale, and characteristics of bonds issued without vote of the people, except as in this act expressly otherwise provided.

For the purposes of this section "poor relief" in the case of a county, shall mean the payment of mothers' pensions allowed, or to be allowed, by the juvenile court, under sections 1683-2 to 1683-9 inclusive, of the General Code; soldiers' relief as provided in sections 2930 to 2941, inclusive, of the General Code; the furnishing of temporary support and medical relief to non-residents, pursuant to sections 3476 and 3484-2 of the General Code; and the maintenance of a county home and the children's home, and the expense of placing children in private homes incurred, pursuant to sections 3095 and 3096 of the General Code; and the furnishing of direct and work relief by the county commissioners under the provisions of section 9 of this act. In the case of a township, "poor relief" shall mean the support and relief of the poor and the burial of the indigent by township trustees, as authorized and required by General Code sections 3476 to 3496, inclusive; in the case of municipal corporations, "poor relief" shall mean the support and relief of the poor and for the payment of obligations incurred for the support and relief of the poor and the burial of the indigent, as provided by sections 3476 to 3496, inclusive, and 4093 and 4094 of the General Code, or the appropriate provisions of the municipal charter; in the case of any political subdivision, said term shall include work relief, direct relief and the maintenance of a hospital belonging to the political subdivision or the making of payments by the political subdivision to hospitals otherwise owned, for the care of the indigent, sick, or disabled of the political subdivision, as authorized by law.

Sec. 5543-1. Definitions.

Sec. 5443-1. As used in this act:

"Person" includes firms and corporations;

"Wholesale dealer" includes only those persons who sell cosmetics or toilet preparations to licensed retail dealers or for purposes of resale only;

"Retail dealer" includes every person other than a wholesale dealer engaged in the business of selling cosmetics or toilet preparations in this state, irrespective of quantity or amount or number of sales thereof;

"Sale" includes exchange, barter, gift, offer for sale, and distribution and excludes transactions in interstate or foreign commerce;

"Cosmetics or toilet preparations" includes all cosmetics and perfumes, essences, extracts, toilet waters, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders, and any similar substances, articles, or preparations, by whatsoever name known or described, which are used or applied to or intended to be used or applied for toilet purposes but not including soaps; "*soaps" include all articles containing saponaceous materials excepting dentifrices, tooth pastes, shampoos, and shaving soaps or creams, which said excepted articles shall be considered as "toilet preparations"*";

"Package" means the individual package, bottle, or other container in or from which retail sales of cosmetics or toilet preparations are normally made or intended to be made;

"Commission" means the tax commission of Ohio and where the meaning of the context requires, all deputies and employees duly authorized by it.

"Retail selling price" means the ordinary, customary, or usual price paid by the consumer.

Sec. 5543-2. Purpose of tax; rate.

Sec. 5443-2. For the purpose of affording emergency poor relief *and of the carrying out of the other purposes and provisions of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932 and approved April 5, 1932, known as Amended Senate Bill No. 4, and to defray the expenses of administration hereof,* an excise tax on sales of cosmetics or toilet preparations is hereby levied and imposed, at the rate of ten per centum of the retail selling price thereof.

Only one sale of the same article shall be used in computing the amount of tax due hereunder.

Sec. 5543-3. Tax, how paid; denomination of stamps; how affixed and cancelled.

Sec. 5443-3. The tax herein imposed shall be paid by the purchase of stamps as provided in this act. No stamp shall be of a denomination of less than one-half of one cent. A stamp or stamps shall be affixed to each package with aggregate denomination of not less than the amount of the tax upon the sale thereof. The stamp or stamps, so affixed, shall be prima facie evidence of the payment of the tax imposed by this act. ***

Each retail dealer in this state shall affix such stamps to each package at the time of the sale of such cosmetics or toilet preparations, unless such stamps shall have been previously affixed thereto, and shall cancel such stamps by writing or stamping his name and the date of cancellation across the face thereof at the time of such sale.

Sec. 5543-4. Wholesale and retail dealers to retain invoices.

Sec. 5443-4. At the time of delivery of cosmetics or toilet preparations to any person *in this state* each wholesale dealer in this state shall make a true duplicate invoice showing the date of delivery, the amount and value of each shipment of cosmetics or toilet preparations delivered and the name of the purchaser to whom delivery is made, and shall retain the same for a period of two years, subject to the use and inspection of the commission.

Each *** retail dealer in this state shall procure and retain invoices showing the amount and value of each shipment of cosmetics or toilet preparations received by him, the date thereof and the name of the shipper and shall retain the same for a period of two years subject to the use and inspection of the commission.

Sec. 5543-5. License required; statement filed by applicant; fee; license issued, when; place of business.

Sec. 5443-5. No person shall engage in the wholesale or retail business of trafficking in cosmetics or toilet preparations within this state without having a license therefor, excepting that in case of the dissolution of a partnership by death, the surviving partner, or partners, may operate under the license of the partnership until the time of its expiration, and the heirs or legal representatives of deceased persons, and receivers and trustees in bankruptcy appointed by any competent authority, may operate under the license of the person so succeeded in possession by such heir, representative, receiver or trustee in bankruptcy. Each applicant for such license shall, within thirty days after this act shall take effect, and, thereafter annually, on or before the fourth Monday of May, make out and deliver to the auditor of each county wherein he desires to engage in such business upon a blank to be furnished by such auditor for that purpose, a statement showing the name of the applicant, each place in the county where the applicant's business is to be conducted, the kind or nature of such business, and such other information as the commission may require in the form of statement prescribed by it. At the time of making such application, each such person shall pay into the county treasury a license fee in the sum of one dollar *for each place in the county where the applicant's business is to be conducted*. Upon receipt of such application and exhibition of the county treasurer's receipt showing payment of such fee the county auditor shall issue to the applicant a license for each place of business designated in the application authorizing the applicant to engage in such business at such place for and during the year commencing on the fourth Monday of May. The form of such license shall be prescribed by the commission. The fee thus collected shall be credited to the general fund of the county.

In the case of a person who has no fixed place of business and sells from one or more vehicles, each *** *such* vehicle intended to be used within a county shall constitute a "place" for the purpose of this section. In the case of a vendor who has no fixed place of business and does not sell from a vehicle, the application for license shall nevertheless set forth a place in the county to which any notice or other communication authorized by this act may be sent, and the place so designated shall constitute a "place" for the purpose of this section.

Sec. 5543-7. Powers and duties of commission.

Sec. 5443-7. The commission shall design and procure the stamps herein provided for and shall enforce and administer the provisions of this act. The commission shall have authority to promulgate such rules and regulations as it may deem necessary to carry out the provisions of this act and may adopt different detailed regulations applicable to diverse methods and conditions of sale of cosmetics or toilet preparations in this state, prescribing, in each class of cases, upon whom, as between the wholesale dealer and the retail dealer, the primary duty of affixing stamps shall rest and the manner in which stamps shall be affixed. A copy of such regulations shall be furnished to each licensed dealer in this state in such manner as the commission may determine. *** All books, papers, invoices

and records of any wholesale or retail dealer in this state, whether or not required under the provisions of this act to be kept by him, showing his sales, receipts and purchases of cosmetics or toilet preparations shall at all times, during the usual business hours of the day, be open for inspection of the commission for such purpose; and the commission shall have power to investigate and examine the stock of cosmetics or toilet preparations in and upon any premises where the same are placed, stored or sold, for the purpose of determining whether or not the provisions of this act are being obeyed.

Sec. 5543-8. Duplicate receipts for stamps executed by treasurer of state; sale; monthly report; discount allowed, when; sale on credit; unused or spoiled stamps redeemed.

Sec. 5443-8. All stamps, when procured by the commission, shall be immediately delivered to the treasurer of state who shall execute duplicate receipts therefor showing the number and aggregate face value of each denomination received by him and deliver one such receipt to the commission and the duplicate thereof to the auditor of state. The treasurer of state shall sell the stamps and shall, on the fifth day of each month, make a report in duplicate showing all sales by him made during the preceding month, with the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, and deliver one copy thereof to the commission and the other to the auditor of state. The treasurer of state shall be accountable for all stamps received and unsold by him. Such stamps shall be sold and/or accounted for at the face value thereof, excepting that the commission may, by regulation certified to the treasurer of state, authorize the sale thereof to *** retail dealers in this state *** at a discount of not exceeding ten per centum of such face value as a commission for affixing and cancelling such stamps; and excepting further that the commission may, by like regulation so certified, authorize the delivery of stamps to *** retail dealers in this state *** on credit, allowing the same discount as when sold for cash, if and when the purchaser shall file with the commission a bond, payable to the state of Ohio, in such form and amount as the commission shall prescribe, and with surety or sureties to the satisfaction of the treasurer of state, conditioned upon the payment to the treasurer of state for stamps so delivered within such period of time after delivery thereof as may be so prescribed and the making of such reports and settlements as the commission may require; and the commission may, by further regulations, provide for cancelling, renewing or increasing such bond or for the substitution of the surety thereon. The treasurer of state shall redeem and pay for any unused or spoiled stamps on written verified requests made by the purchaser, his administrators, executors, successors, or assigns. Such payment shall be made from an appropriation to the state treasurer for the purpose of defraying the expenses of administering this act.

Sec. 5543-10. Moneys received, where credited.

Sec. 5443-10. The moneys received into the state treasury under the provisions of *** sections 5443-1 to 5443-20, both inclusive, of the Gen-

*eral Code, shall be credited to the general revenue fund in an aggregate amount sufficient to cover any appropriations made by the general assembly to defray the expenses of administering said provisions; and the balance thereof, received hereafter and until and including the thirty-first day of December, 1933, shall be credited to the state emergency *** relief fund therein; and such balance received on and after January 1, 1934, shall be credited to the county poor relief excise fund therein, and shall be allocated to all counties in the state by the method provided by law for the allocation of moneys so credited to such fund. ****

Sec. 5543-12. Failure to produce invoices upon demand; penalty.

Sec. 5443-12. Whoever, being a retail dealer in this state, fails to produce, on demand of the commission, invoices of all cosmetics or toilet preparations purchased or received by him within two years prior to such demand, unless upon satisfactory proof it is shown that such non-production is due to providential or other causes beyond his control, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5543-14. Penalty for preventing or hindering inspection.

Sec. 5443-14. Whoever prevents or hinders the commission from making a full inspection of any place where cosmetics or toilet preparations subject to the tax imposed by this act are sold *** or prevents or hinders the full inspection of invoices, books, records or papers required to be kept under the provisions of this act, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5543-15. Penalty for failure to affix stamps.

Sec. 5443-15. Whoever sells cosmetics or toilet preparations *at retail, or for any purpose other than for resale*, in this state without there having been first affixed to each individual package thereof the stamp or stamps required to be fixed thereto by this act shall be fined not more than one hundred dollars, or imprisoned in the county jail not more than ninety days, or both, in the discretion of the court.

Sec. 5543-20. Period tax effective.

Sec. 5443-20. The taxes imposed by this act shall apply to sales of cosmetics or toilet preparations made on and after the first day of August, 1933, and to and including the 30th day of *** June, 1936.

Purpose of tax; rate.

Sec. 5544-2. For the purpose of affording emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "an act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency", passed March 31, 1932 and approved April 5, 1932, known as Amended Senate Bill No. 4 and of defraying the expenses of administering sections 5544-1 to 5544-18, both inclusive, of the General Code, there is hereby levied:

(1) a tax of one cent for each ten cents or fraction thereof on the amount paid for admission to any place, including admission by season ticket or subscription, to be paid by the person paying for such admission; except that in case the amount paid for admission is less than *(11) eleven *** cents*, no tax shall be imposed. In the case of persons (except bona fide employees, municipal officers on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is less than **** (11) eleven cents*;

(2) Upon tickets or cards of admissions to theatres, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices, plus the amount of any tax imposed under paragraph (1) of this section, a tax equivalent to ten per centum of the amount of such excess; such tax to be returned and paid in the manner and subject to the interest provided in section 5 of this act, by the person selling such tickets;

(3) A tax equivalent to 50 per centum of the amount for which the proprietors or employees of any opera house, theater, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor, such tax to be returned and paid, in the manner and subject to the interest provided in section 5 of this act, by the person selling such tickets;

(4) In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed by paragraph (1), a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder; and

(5) A tax of $1\frac{1}{2}$ cents for each ten cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise; such tax to be paid by the person paying for such refreshment, service, or merchandise. Where the amount paid for admission is **** 20 cents or less*, no tax shall be imposed.

(6) A tax of five per centum of the amount of annual membership dues in every club or organization maintaining a golf course and a tax of ten per centum on green fees collected by golf courses either under club or private ownership. A ten per cent tax upon fees collected by horse riding academies as rental or hire for horses or other services.

Admissions exempt from tax.

Sec. 5544-3. No tax shall be levied under this act with respect to:

(1) Any admissions, all the proceeds of which inure

(a) Exclusively to the benefit of religious, educational or charitable institutions, societies or organizations, societies or organizations for the prevention of cruelty to children or animals or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, or of improving any municipal corporation, or of maintaining a co-operative or community center moving-picture theater, or swimming pool—if no part of the net earnings thereof inures to the benefit of any private stockholder or individual;

(b) Exclusively to the benefit of persons in the military or naval forces of the United States, or of national guard organizations, reserve officers' associations or organizations, posts or organizations of war, veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the state of Ohio, and if no part of their net earnings inure to the benefit of any private stockholder or individual;

(c) Exclusively to the benefit of persons who have served in the military or naval forces of the United States *and are in need*;

(d) Exclusively to the benefit of members of the police or fire department of any municipal corporation, or the dependents or heirs of such members.

(2) Any admissions to agricultural fairs, if no part of the net earnings thereof inure to the benefit of any stockholders or members of the association conducting the same; or admissions to any exhibit, entertainment or other fee feature conducted by such association as part of any such fair, if the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fairs.

The exemption from tax provided by this section shall, however, not be allowed in case of admissions to wrestling matches, prize fights, or boxing, sparring or other pugilistic matches or exhibitions, *nor in the case of admissions to any athletic game or exhibition* the proceeds of which inure wholly or partly to the benefit of any college or university.

Monthly report to commission; contents; payment of tax.

Sec. 5544-5. Every person receiving any payments for admissions, *dues or fees*, taxable under this act, shall collect the amount of the tax imposed hereby from the person making such payments. Every such person shall on or before the tenth day of each calendar month make a return in duplicate under oath, to the commission in such form as the commission may prescribe, showing the number of taxable admissions issued or disposed of *and/or the amount of taxable dues and/or fees collected* during the preceding calendar month, the amount of tax hereby imposed on the same, and such other facts and information as the

commission may require in the form of returns prescribed by it; one copy of such return shall be for the use of the commission and the other shall be filed by the commission in the office of the auditor of state.

Each person making such return shall at the time of making the same pay the amount of taxes shown thereby to the treasurer of state. Such payments into the state treasury shall be made in the manner prescribed by section 248 of the General Code. The commission may adopt uniform rules and regulations not inconsistent with this section governing the method of making returns and payments.

If the tax imposed by this act is not paid when due, there shall be added as a part of the tax interest at the rate of one per centum a month from the time when the tax became due until paid.

Certification to attorney general of unpaid taxes, etc.; action to recover same; alternative remedy.

Sec. 5544-13. The commission shall certify to the attorney general for collection any taxes, interest or penalties imposed under the provisions of this act which are not paid within thirty days from—

(1) The date the taxes are due and payable, if a return was tendered without the payment of the taxes.

(2) Ten days after notice of an additional, estimated, or estimated additional assessment is given or sent to such person, as heretofore provided, if no notice of an intention to petition for reassessment or if no petition for reassessment is filed with the commission.

(3) The date of the determination of a petition for reassessment by the commission, if an appeal is not taken to the court of common pleas.

Such sum so certified may be recovered in an action brought by the attorney general in the name of the state in any court of competent jurisdiction. Such sums recovered in any such action shall be paid into the state treasury in the manner provided by section 5 of this act to the credit of the **** state emergency relief fund until and including the thirty-first day of December, 1933, and thereafter to the credit of the county poor relief excise fund therein.*

As an additional or alternative remedy, the attorney general may issue a warrant under his official seal, directed to the sheriff of any county, commanding him to levy upon and sell the goods and chattels of such person, without exemption, found within his jurisdiction for the payment of the amount of such taxes with any penalties and the cost of executing the warrant and to return such warrant to the treasurer of state and to pay him the money collected by virtue thereof within a time to be therein specified, which shall not be less than twenty nor more than sixty days from the date of the warrant. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against goods and chattels upon judgments by a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same

manner. Resort to the remedy provided for in this paragraph shall not be construed as superseding or waiving the right of the commission to collect such taxes by an action upon any bond that may have been filed with the commission under the provisions of section 6 of this act, nor any other remedial right for the collection of such taxes or penalties, or both, provided by this or any other section of this act. In case any action or other proceeding shall have been instituted for the collection of such taxes, interest or penalties, or both, such action or other proceeding shall not be considered as a waiver of any other remedial right herein provided. In all actions instituted by the attorney general to collect taxes, interest and penalties under this act it shall be sufficient for the plaintiff to set forth the account as certified to the attorney general by the commission and to state there is due to the plaintiff on account of such taxes and penalties a specified sum which the plaintiff claims with interest. A copy of such account, duly certified by the commission, shall constitute prima facie evidence of the truth of the facts and the amounts therein contained.

Moneys received, where credited.

Sec. 5544-17. The moneys received into the state treasury under the provisions of *** sections 5544-1 to 5544-18, both inclusive, of the General Code, shall be credited to the general revenue fund in an aggregate amount sufficient to cover any appropriations made by the general assembly to defray the expenses of administering said provisions; and the balance thereof, received hereafter and until and including the thirty-first day of December, 1933, shall be credited to the state emergency *** relief fund therein; and such balance received on and after January 1, 1934, shall be credited to the county poor relief excise fund therein, and shall be allocated to all counties in the state by the method provided by law for the allocation of moneys so credited to such fund. ***

Period tax effective.

Sec. 5544-18. The taxes imposed by this act shall apply to all amounts paid for admissions given, granted or issued and to all amounts charged and collected as dues or fees on and after the effective date of this act and to and including *** June 30, *** 1936.

Repeal.

SECTION 2. Said existing sections 1, 2, 5 and 7 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932 and approved April 5, 1932, known as Amended Senate Bill No. 4, as said section 7 is amended by the act passed February 14, 1933, and approved February 28, 1933, known as Senate Bill No. 63, and existing sections 5443-1, 5443-2, 5443-3, 5443-4, 5443-5, 5443-7, 5443-8, 5443-10, 5443-12, 5443-14, 5443-15, 5443-20, 5544-2, 5544-3, 5544-5, 5544-13, 5544-17 and 5544-18 of the General Code are hereby repealed.

Tax commission may revise the estimate and computation of funds for poor relief.

SECTION 3. Nothing in section 3 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency", passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, as amended by an act entitled "An act to amend sections 3, 7, 8 and 9 of Amended Senate Bill No. 4, enacted at the special session of the 89th General Assembly, approved April 5, 1932", passed February 14, 1933, and approved February 28, 1933, shall be so construed or applied as to prevent the tax commission of Ohio from revising the estimate and computation therein provided for, as to any county, so as to take account of the increased revenues accruing to the county poor relief excise fund under this act or under any other act whereby increased revenues shall so accrue; and notwithstanding that the commissioners of a county may have heretofore borrowed, pursuant to said section, in full the total amount heretofore calculated by said the tax commission of Ohio, said commissioners are hereby authorized to proceed, within the period limited in said section, and in the manner authorized and subject to the limitations imposed thereby, and by all other provisions of the act hereinbefore first mentioned, to borrow money to provide funds for poor relief within the county in an additional amount approved by the state relief commission and the tax commission of Ohio, as therein provided, and to disburse the "emergency relief fund" thereby created, in the manner provided and subject to the limitations imposed by said act. The amendments of sections 1 and 2 of the act hereinbefore first mentioned, made by this act, shall not affect the expenditure of the proceeds of bonds heretofore issued under said act.

Act effective, when.

SECTION 4. This act shall take effect as an emergency law, pursuant to section 5 hereof, on the first day of September, 1933, and the tax hereby newly imposed upon admissions shall apply to sales made on and after said date. The amendment of section 5443-5 made by this act shall take effect at the time application is made for license for the year commencing on the fourth Monday of May, 1934, and not theretofore. Persons not heretofore licensed to engage in the wholesale or retail business of trafficking in cosmetics or toilet preparations within this state shall, before engaging in such business on or after the first day of September, 1933, apply as provided in said section 5443-5 for license which shall be issued to such applicant on the payment of a license fee in the sum of one dollar, regardless of the number of places in the county at which the applicant proposes to engage in business.

Appropriations.

SECTION 5. There is hereby appropriated from moneys in the state treasury to the credit of the general revenue fund, the following sums,

for the purpose of administering the provisions of the law imposing the tax on the sale of cosmetics or toilet preparations:

To the treasurer of state, the sum of eight thousand dollars for personal service and forty thousand dollars for refunds.

To the department of finance, tax commission of Ohio, the sum of eighty thousand dollars for personal service and fifty thousand dollars for supplies and maintenance.

And for the purpose of administering the law relating to the tax on admissions, dues and fees, the following sums:

To the department of finance, tax commission of Ohio, the sum of one hundred thousand dollars for personal service and the sum of forty thousand dollars for supplies and maintenance;

To pay liabilities lawfully incurred from and after the effective date of this act and to and including the thirtieth day of June, 1935; provided, that from the appropriations hereby made there shall be transferred to the general revenue fund amounts sufficient to reimburse said fund for allowance heretofore made by the emergency board for said purposes and expended, and the appropriation to the emergency board shall be restored accordingly.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 23, 1933.

Approved August 25, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 31st day of August, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 3.

(Senate Bill No. 25)

AN ACT

To amend section 4 of Senate Bill No. 412, an act entitled "To authorize boards of education to borrow money and to issue notes, and to declare an emergency," passed July 1, 1933, approved July 13, 1933, and filed in the office of the secretary of state July 19, 1933, relative to boards of education borrowing money and issuing notes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 4 of Amended Senate Bill No. 412, passed by the 90th General Assembly, July 1, 1933, and approved by the governor July 13, 1933, is hereby and hereafter amended to read as follows:

Maturity; interest; application of act; computation of interest.

Sec. 4. Such notes shall be payable on or before *** January 1, 1935, shall bear interest at a rate not exceeding five (5%) per cent per annum, interest to be payable when notes are paid, shall be signed by the president and clerk of the board of education and shall recite on their face that they are issued in pursuance to this act and the resolution authorizing the same. *This act shall apply to all notes issued, under the authority of Amended Senate Bill No. 412 on and after July 1, 1933, and the interest due and payable on each note shall be computed at the rate of five (5%) per cent from the date such note was issued and signed by the president and clerk of the board of education of the school district issuing such note until such time as said note is redeemed and paid provided that all notes so issued, together with the interest due, shall be redeemed prior to January 1, 1935.*

Security for redemption of notes.

SECTION 2. The entire collection of the tax levied under the authority of section 5894-2 of the General Code for the year 1934 and credited to the "educational equalization fund" shall be the security for the redemption of all notes issued after July 1, 1933, under the authority of and subject to the provisions of Amended Senate Bill No. 412, together with the accrued interest on such obligation, provided, however, that any revenues remaining in said equalization fund from the collection of the tax levied under section 5894-2 of the General Code for the year 1934, and credited to said fund after such notes have been paid shall become immediately available to defray the current costs of operating schools in those districts participating in the educational equalization fund.

Repeal.

SECTION 3. That existing section 4 of Amended Senate Bill No. 412, passed by the 90th General Assembly July 1, 1933, approved by the governor July 13, 1933, and filed in the office of the secretary of state July 19, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 4. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace and safety of the inhabitants of the state and its provisions shall become effective at the earliest possible time and shall be in full force and effect from and after its passage and approval by the governor. The reason for such necessity lies in the facts which are separately set forth herein as follows:

1. It is impossible for the notes to be retired by July 1, 1934, since the notes issued and accruing interest costs are chargeable to the cigarette tax collection up to and including January 1, 1935.

2. The cigarette tax funds collected prior to July 2, 1934, will be insufficient to redeem the notes and interest charges, hence the additional amount will become an obligation of the local school districts issuing such notes and such districts will be unable to meet the obligation and will be compelled to close their schools, thus depriving the youth of such districts of the education guaranteed to them by the constitution and the laws enacted thereunder.

3. All revenues accruing to the educational equalization fund may be used for the immediate retirement of any notes now outstanding, thereby depriving state aid districts of the revenues necessary to defray the current costs of school operation.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 29, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 4.

(Senate Bill No. 26.)

AN ACT

To amend section 4 of Amended Senate Bill No. 152, an act entitled "To authorize boards of education to borrow money and to issue notes, and to declare an emergency," passed March 9, 1933, approved March 9, 1933, and filed in the office of the secretary of state March 9, 1933, relative to boards of education borrowing money and issuing notes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 4 of Amended Senate Bill No. 152, passed by the 90th General Assembly in regular session on March 9, 1933, and approved by the governor on March 9, 1933, is hereby and hereafter amended to read as follows:

Notes and interest payable, when; computation of interest; security.

Sec. 4. Such notes shall be payable on or before January 2, 1934, shall bear interest from their date at a rate not exceeding five (5%) per cent per annum, interest to be payable when notes are paid, shall be signed by the president and clerk of the board of education, and shall recite on their face that they are issued in pursuance of this act and the resolution authorizing the same. *This act shall apply to all notes issued under the authority of Amended Senate Bill No. 152 and prior to July 1, 1933, and the interest due and payable on each such note so issued shall be computed at the rate of five (5%) per cent per annum from the date such note was issued and signed by the president and clerk of the board of education issuing such note until such time as said note is redeemed and paid provided that all notes so issued prior to July 1, 1933, together with the interest cost, shall be redeemed prior to January 2, 1934. The security for the redemption of such notes issued prior to July 1, 1933, shall be the tax levied and collected for the year 1933 pursuant to and under the provisions of section 5894-2 of the General Code and credited to the "educational equalization fund", provided, however, that any revenues accruing from such source and remaining in said educational equalization fund after the notes issued, prior to July 1, 1933, under the authority of Amended Senate Bill No. 152, together with the interest costs have been redeemed and paid, shall become immediately available for the purpose of defraying the current costs of school operation in those school districts participating in the educational equalization fund.*

Repeal.

SECTION 2. That existing section 4 of Amended Senate Bill No. 152, passed March 9, 1933, approved March 9, 1933, and filed in the office of the secretary of state March 9, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace and safety of

the inhabitants of the state and its provisions shall become effective at the earliest possible time and shall be in full force and effect from and after its passage and approval by the governor. The reason for such necessity lies in the facts which are separately set forth herein as follows:

(1) The revenues remaining after the redemption of the notes issued under the authority of Amended Senate Bill No. 152 must be applied to all notes subsequently issued.

(2) The school districts of the state will be unable to open their schools and to provide the educational opportunities guaranteed to the youth of the state by the constitution and the laws enacted thereunder.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 29, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 5.

(Senate Bill No. 28)

AN ACT

Providing for the repeal of an amendment incorporated in House Bill No. 699, enacted by the Ninetieth General Assembly in regular session, and declaring an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 13767-9. Repeal of section 12 of House Bill No. 699.

SECTION 1. It shall be the purpose of this act to repeal immediately the amendment to House Bill No. 699, known as section 12, appearing on pages 189 and 190 of the act, being House Bill No. 699, passed by the Ninetieth General Assembly in regular session on July 1, 1933,

and approved by the governor on July 7, 1933. The amendment, which is hereby and hereafter repealed, reads as follows:

"SECTION 12. Any state funds or revenues designated for the public schools or for a state public school fund for which the distribution is not specifically provided, except funds designated for the state educational equalization fund, shall be apportioned and distributed to all the school districts of the state (except county school districts) upon the average daily attendance as provided in Substitute Senate Bill No. 354, enacted by the Ninetieth General Assembly.

To each school district applying for participation in the state educational equalization fund, there shall be credited toward the eight mills levy required for participation in the said fund at least three mills or the estimated number of mills upon the duplicate thereof that would be necessary to produce a sum equal to all funds received by the said district except those funds arising out of the tax rate of the said district applied to the general and classified property lists thereof. Upon application of the director of education or the board of education of the said district to the state tax commission, on or before the 15th of July of any year, the said tax commission shall make an estimate of the probable number of mills of tax credit that would accrue to the said district in accordance herewith and shall certify the same to the director of education and to the said district not later than the 15th of October of the said year. The said district is hereby authorized to reduce the eight mills levy by at least three mills and by such an amount greater than three mills as may be certified by the tax commission."

Emergency.

SECTION 2. This act is hereby declared to be an emergency law necessary for the preservation of the public peace and safety of the inhabitants of the state of Ohio and its provisions shall be effective at the earliest possible time and shall be in full force and effect from and after the date of its passage and approval by the governor. The reason for such necessity lies in facts which are separately set forth herein as follows:

(1) All school districts participating in the educational equalization fund are deprived of all non-tax resources which have heretofore accrued and which hereafter may accrue to such districts in addition to the revenues arising from the taxes levied on the general and classified property lists thereof.

(2) It is impossible for local school officials and taxing authorities to fix the rate of tax to be levied for school purposes for the ensuing year in those school districts receiving revenues from the state educational equalization fund to defray the current expense of operating schools.

(3) Funds apportioned to the separate districts from the state educational equalization fund cannot be reflected in tax relief since such

an action would defeat the purpose for which the equalization aid was granted.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 29, 1933.

Approved September 2, 1933.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 6.

(Amended Senate Bill No. 29)

AN ACT

Providing for the appropriation of the taxes levied under section 5414-9 and section 5638-1 of the General Code for the support of common schools and the tax levied under Amended Substitute Senate Bill No. 354 for the purpose of affording the advantages of a free education to the youth of the state; for the cost of administering the distributions thereof, and declaring an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 5414-19a. Appropriation.

SECTION 1. All taxes levied under the authority of section 5414-9 and section 5638-1 of the General Code and designated for the support of the common schools of the state under section 5414-19 are hereby and hereafter appropriated to the school districts of the state as provided in section 5414-19 except such sum as the controlling board may deem necessary to defray the annual cost of administering the distribution, which sum is hereby and hereafter appropriated to the said controlling board for the use of the state department of education. The annual cost

of administering the distribution, hereby and hereafter appropriated to the controlling board, shall be such sum as may be required for the actual and necessary expenses of administering the distribution as provided in section 5414-21 and section 7768-1 of the General Code, and the sum so determined by the director of education upon the basis of an itemized budget, approved and certified by the controlling board to the auditor of state, shall be deducted by the auditor of state on or before the first day of August annually hereafter from such undistributed school funds as may be in the general revenue fund of the state subject to allocation for the support of common schools before such funds are apportioned to the separate school districts of the state as required under section 5414-19 of the General Code.

Sec. 5542-18a. Appropriation.

SECTION 2. The revenues accruing to "the state public school fund" from the act passed by the 90th General Assembly July 1, 1933, being Amended Substitute Senate Bill No. 354, except such sums as are already appropriated to the department of education under the headings "state board of vocational education (regular)", "state board of vocational education (Smith-Hughes)", "state board of vocational education (Tracy-Copps)", and "schools for deaf, blind, and crippled children", under the authority of House Bill No. 699 as shown on page 115, are hereby and hereafter appropriated for the purpose of affording the advantages of a free education to the youth of the state, the first distribution of which shall be not later than December 31, 1933, in such manner as is provided in section 18 of the act, except such sum as the controlling board may deem necessary to defray the annual cost of administering the distribution as provided in section 18 of Amended Substitute Senate Bill No. 354, which sum is hereby and hereafter appropriated to said controlling board for the use of the state department of education. The cost of administering the distribution, hereby and hereafter appropriated to the controlling board, shall be such sum as may be required annually for the actual and necessary expenses of administering the distribution as provided in section 18 of Amended Substitute Senate Bill No. 354, and the sum so determined by the director of education upon the basis of an itemized budget, approved and certified by the controlling board to the auditor of state, shall be deducted semi-annually by the auditor of state on or before the thirtieth day of June and on or before the thirtieth day of December of each year hereafter from "the state public school fund" before the revenues accruing to this fund are apportioned to each school district of the state as provided under section 18, paragraph three, of Amended Substitute Senate Bill No. 354.

Constitutionality.

SECTION 3. The sections of this act, and every part thereof, are hereby declared to be independent sections and parts of sections, and the holding of any section or part thereof to be void and ineffective, shall not invalidate the force, intent and/or meaning of any other section or part of section.

Emergency.

SECTION 4. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the state and its provisions shall become effective at the earliest possible time and shall be in full force and effect from and after its passage and approval by the governor. The reason for such necessity lies in the facts which are separately set forth herein as follows:

1. The school districts of the state have determined their budgets, and taxing authorities have fixed the rate of taxation for the ensuing year upon the assumption that the revenues arising from a distribution of the intangible and liquid fuel taxes would be available for school support during such period.

2. The revenues to be derived from the collection of taxes in the local school districts during the year 1933 and 1934 are wholly insufficient to provide for the essential operation of the schools thus depriving the youth of the state of the educational advantages guaranteed to them by the constitution of the state and the laws enacted thereunder.

3. The costs of administering the distribution of the intangible and liquid fuel tax funds were not included in the appropriation bill and no revenues may be allocated to the several school districts of the state until such funds and such administrative expenditures are authorized and appropriated.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 29, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.
JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 7.

(Amended Senate Bill No. 32)

AN ACT

To amend section 2293-5 of the General Code of Ohio, as amended by section 1 of Amended Senate Bill No. 400 passed at the regular session of the 90th General Assembly of Ohio, providing for refunding outstanding bonds, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That General Code section 2293-5, as amended by section 1 of Amended Senate Bill No. 400, passed at the regular session of the 90th General Assembly of Ohio, be, and the same is hereby amended so as to read as follows:

Refund of outstanding bonds; approval by bureau, when; maturity; limitation.

Sec. 2293-5. With the approval of the bureau of inspection and supervision of public offices, the taxing authority of any subdivision at any time prior to June 30, 1935, may refund any outstanding bonds of the subdivision which have matured or which are about to mature. The bureau shall approve such issue only when it finds and to the extent it finds that no other method of payment in whole or part exists; or when it finds that the sale of securities held by the sinking fund in order to meet the payment of such outstanding bonds and/or interest thereon would necessitate an unwarranted sacrifice of the securities so held by the sinking fund, thereby impairing the ability of the sinking fund to meet other obligations in the future. In its order approving such issue, it shall fix the maturities of the bonds to be issued, *which need not be* subject to the provisions of section 2293-9 and 2293-12 of the General Code. No such bond shall mature in more than fifteen years. The interest and retirement levies thereon shall have the same status with respect to the limitations imposed by article twelve, section two of the constitution as the interest, sinking fund and retirement levies of the indebtedness which is refunded.

Repeal.

SECTION 2. That existing section 2293-5, as amended by section 1 of Amended Senate Bill No. 400 passed at the regular session of the 90th General Assembly of Ohio be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency act necessary for the public peace, health and safety. The reason for such necessity lies in the continued accrual of large proportions of delinquent and unpaid taxes and special assessments due to general economic conditions and other causes, and the deficiencies resulting therefrom make it impossible, under existing laws, for local subdivisions and taxing dis-

tricts to continue to discharge their existing obligations. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 29, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 8.

(House Bill No. 17)

AN ACT

To amend sections 1, 2, 3 and 4 of Amended Senate Bill No. 175, an act entitled "To limit the borrowing of money by boards of education, and to provide for the funding of existing indebtedness, and to declare an emergency," passed March 30, 1933, approved April 7, 1933, and filed in the office of the secretary of state April 10, 1933, relative to borrowing money by boards of education and to provide for the funding of existing indebtedness, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1, 2, 3 and 4 of Amended Senate Bill No. 175, passed by the 90th General Assembly March 30, 1933, approved April 7, 1933, and filed in the office of the secretary of state April 10, 1933, be amended to read as follows:

Statement of outstanding indebtedness of school district; audit may be made by auditor, when.

Sec. 1. On or before *** *September 15, 1933*, each board of education in the state of Ohio shall submit to the auditor of state a statement of all outstanding indebtedness of the school district on July 1, 1933, in detail, with the amounts, and maturities thereof, the rate of interest thereon, if any, the authority under which incurred, the tax duplicate of the district, and all balances in the sinking fund or otherwise applicable to the payment thereof. Such statement shall be in such form and accompanied by such information as the auditor of state may prescribe, and the auditor of state shall have full power to make an audit of the books of any school district to determine the correctness of any such statement. In case any board of education fails to furnish such statement prior to *** *October 1, 1933*, or in case its statement is ambiguous or incomplete, the auditor of state shall cause an audit to be made for the purpose of obtaining the information required for a correct statement and in preparing the same.

Certification by auditor of state; what floating indebtedness deemed to include; net floating indebtedness.

Sec. 2. The auditor of state shall examine and compile said statements and shall certify to each board of education the amount of its net floating indebtedness on July 1, 1933. The floating indebtedness shall be deemed to include all legally incurred indebtedness of the school district except bonds or notes issued in anticipation of the sale of bonds and except notes issued under Amended Senate Bill No. 152, effective March 9, 1933. The floating indebtedness shall also include any amounts due *** on notes issued in anticipation of the collection of *June, 1933*, taxes, under section 2293-4, General Code. The net floating indebtedness shall be the floating indebtedness less (1) all sums due and owing to the school district on July 1, 1933, other than delinquent taxes, *or taxes collected but not paid into school district treasury by the county auditor because such collected taxes are in the depository in process of liquidation or operating on a restricted withdrawal basis under authority of state superintendent of banks*, including amounts due the general fund from the state educational equalization fund, (2) and general fund cash balance on July 1, 1933, *other than deposits in banks in process of liquidation or operating on a restricted withdrawal basis under authority of the state superintendent of banks*.

Board may issue bonds, when; maturity; interest; use of proceeds; tax levy.

Sec. 3. Upon receiving the certificate of net floating indebtedness from the auditor of state each board of education having any such indebtedness in excess of four hundred dollars may proceed to issue the bonds of the school district in the total sum of said indebtedness, *less the amount of bonds which may have been heretofore issued under the provisions of Amended Substitute Senate Bill No. 175, filed in the office of*

*the secretary of state April 10, 1933, which bonds issued under authority of this act shall be outside of all limitations as to the amount of net indebtedness which may be incurred. Such bonds shall be full general obligations of the school district and shall mature in not more than sixteen substantially equal semi-annual installments, the first maturity to be six months after the date of issue. Such bonds shall bear interest at a rate not to exceed six per cent per annum, and shall be issued or sold in the manner provided by law. The proceeds thereof shall be applied immediately to the payment of existing indebtedness or shall be held for the retirement of notes *** issued in anticipation of the collection of June taxes. At the time of the authorization of such bonds, the board of education shall provide for a levy of taxes for the payment of the interest and principal thereof. All monies realized from such restricted deposits and/or all dividends received on such deposits in banks in process of liquidation shall be paid into the bond retirement fund and applied to the payment of the principal and interest of such bonds.*

In the authorization and issuance of bonds under this act the provisions of the uniform bond act shall apply except as herein otherwise provided.

Expiration date.

Sec. 4. This act shall expire January 1, 1934.

Repeal.

SECTION 5. That existing sections 1, 2, 3 and 4 of Amended Senate Bill No. 175, passed by the 90th General Assembly March 30, 1933, approved April 7, 1933, and filed in the office of the secretary of state April 10, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 6. This act is hereby declared to be an emergency act. Its enactment into law is necessary for the preservation of the public peace and safety of the inhabitants of the state of Ohio.

The necessity therefor lies in the fact that because of the financial condition of the state treasury no funds are available for the carrying on of the public schools and that many districts are owing salaries to teachers, etc., and that if funds are not immediately provided, many of such schools will be compelled to close, thus depriving the youth of our state of the education guaranteed to them by our constitution and laws enacted thereunder. Wherefore, this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 30, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 9.

(House Bill No. 19)

AN ACT

Authorizing creation of a public authority to aid in housing families of low incomes, in eliminating unsanitary and congested housing conditions and otherwise promoting the public health, safety, morals and general welfare, and declaring an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 1078-29. Title of act.

SECTION 1. This act shall be known as the "housing authority law".

Sec. 1078-30. Metropolitan housing authority created, when; number of members; qualifications; appointment; term; expenses.

SECTION 2. In order to make necessary provision for the preservation of the public health, and in order to facilitate proper sanitary housing conditions for families of low incomes, and to provide for the elimination of congested and unsanitary housing conditions now existing in certain areas of the state which are a menace to health, safety, morals and public welfare, it is expedient to create the public authority hereinafter named with the powers and duties hereinafter enumerated.

Whenever the state board of housing shall have determined that there is need for a housing authority in any portion of any county that comprises two or more political subdivisions but is less than all the territory within the county, a metropolitan housing authority shall be created, and the territorial limits thereof defined by said state board of housing. A certified copy of the resolution of the state board of housing creating such housing authority district shall be immediately forwarded to each appointing authority hereinafter named. Such authority shall consist of five (5) members, who shall be residents of the territory embraced in such metropolitan housing district. They shall be appointed as follows: One appointed by the probate court, one by the common pleas court, one by the board of county commissioners, and two by the mayor of the most populous city in the territory included in said district, in accordance with the

last preceding federal census; provided, that at the time of the initial appointment of the authority, the member appointed by the probate court shall be appointed for a period of four years, the appointee of the common pleas court for three years, the appointee of the board of county commissioners for two years, one appointee of the mayor for one year and one appointee of the mayor for five years. Thereafter all members of the authority shall be appointed for five year terms and vacancies for expired terms shall be filled by the same appointing powers. Members of the authority so appointed shall hold office until their successors have been appointed and qualified.

Public officials, other than the officers having the appointing power hereunder, shall be eligible to serve as members of the housing authority notwithstanding the provisions of any statute to the contrary; provided, however, that not more than two such public officials shall be members at any one time.

All members of such housing authority shall serve without compensation but shall be entitled to be reimbursed for all necessary expenses incurred. After such district has been formed, the state board of housing shall have power to enlarge the territory within such district so as to include other political subdivisions, but the territorial limits of which shall be less than that of the county.

Sec. 1078-31. Organization.

SECTION 3. Said housing authority shall be organized by electing one of its number chairman, and another vice-chairman, and shall have power to employ counsel, a director who shall be ex-officio secretary, and such other officers and employees as may be desired, and shall fix the term of office, qualifications and compensation of each.

Sec. 1078-32. Member or employee shall not have any interest in property, etc.

SECTION 4. No member or employee of said authority shall have any interest, directly or indirectly, in any contract for property, materials or services to be acquired by said authority.

Sec. 1078-33. Appropriation and loan by county commissioners; terms and time of repayment.

SECTION 5. The county commissioners of the county in which such authority has been created are hereby authorized to appropriate and loan to such housing authority a sum not exceeding twenty thousand (\$20,000.00) dollars for the purpose of paying expenses of organizing and supervising the work of the authority during the period of initial construction of the proposed projects, and such appropriation may be made out of the poor relief funds of the county with the approval of the state relief commission. Such loan to be authorized by a resolution of said county commissioners, which shall set forth the terms and time of repayment thereof.

Sec. 1078-34. Additional powers of the authority.

SECTION 6. The authority created under this act shall constitute a body corporate and politic, and for the purposes of clearing, planning and rebuilding areas within the district wherein the authority is created, shall have the following powers in addition to others herein specifically granted :

a. To sue and to be sued, to have a seal, to have corporate succession, to receive grants from state, federal or other governments, or from private sources, to conduct investigations into housing and living conditions, to enter any buildings or property in order to conduct its investigations, to conduct examinations, subpoena and require the attendance of witnesses and the production of books and papers and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the authority or excused from attendance; and in connection with these powers, any member of the authority shall have the power to administer oaths, take affidavits and issue subpoenas;

b. To determine what areas are unsanitary or substandard and to prepare plans for projects in such areas; to purchase, lease, sell, exchange, transfer, assign, or mortgage any property, real or personal, or any interest therein, or acquire the same by gift, bequest or eminent domain: to own, hold, clear and improve property; to engage in, or to contract for, the construction, reconstruction, alteration, and/or repair of any project or part thereof; to lease, and/or operate any project and establish or revise schedules of rents for any projects or part thereof; to arrange with the county and/or municipalities for the planning and replanning of streets, alleys and other public places or facilities in connection with any area or project, provided that the location and extent of the proposed public streets, ways, parks and playgrounds shall be subject to the approval of the planning commission having jurisdiction in the territory wherein the project is located, and if disapproved by such planning commission the housing authority by a four-fifths (4/5) vote of its members shall have power to overrule such disapproval; to borrow money upon its notes, debentures or other evidences of indebtedness, and to secure the same by mortgages upon property held or to be held by it, or by pledge of its revenues, or in any other manner; to invest any funds held in reserves or sinking funds or not required for immediate disbursements: to execute contracts and all other instruments necessary or convenient to the exercise of the powers granted herein; to make and from time to time amend and repeal by-laws, rules and regulations to carry into effect its powers and purposes under this article; and

c. To do all things necessary or convenient to carry out the powers expressly given in this act.

Sec. 1078-35. Power of the authority to eminent domain; procedure.

SECTION 7. The housing authority shall have the power to eminent domain which shall be exercised only with the approval of the state board of housing. In exercising the power of eminent domain, said authority, after having obtained the approval of the state board of housing,

shall pass a resolution declaring its intention to appropriate the desired property, notice of the passage of which resolution shall be served upon the owner and every party having an interest of record in the premises in the same manner in which service of summons is authorized by law, such service to be made by a person designated by the authority for that purpose, and due return to be made by such authority. Each party notified of the passage of such resolution shall be given notice of the time and place for hearing before said authority on the matter of appropriation, which hearing shall be not less than ten (10) days after the date of service of such notice. If said authority is unable to agree with the owners as to the amount to be paid for the desired property within twenty (20) days from the date of such hearing, then said authority may pass a second resolution declaring its intention to proceed with the appropriation, and immediately after the passage of such second resolution the counsel for the authority shall file an application in the common pleas court assessing the compensation to be paid for the property sought to be appropriated, and the proceedings therein, including proceedings on appeal or in error, shall be the same as prescribed by law for appropriation proceedings by municipal corporations. Said authority is hereby authorized to acquire the fee simple title, or a lesser interest, as it may elect, in any property which it desires to appropriate.

After having filed in the common pleas court an application to assess compensation for the property to be appropriated pursuant to the resolution declaring the intention to proceed with such appropriation and with the approval of the state board of housing the housing authority may forthwith pay into court a sum of money to secure compensation to the owner of the appropriated property, which amount shall be fixed by the court in a sum not less than the tax value of the property appropriated as such property shall be then listed for taxation in the office of the county auditor. The title to the property appropriated shall pass to the housing authority upon the payment of such sum of money into court, and thereupon the said authority shall have the right to enter immediately upon the property appropriated and demolish any structure thereon or therein and proceed with the construction of the project proposed by such authority. The authority shall then proceed with the prosecution of its suit to assess compensation with due diligence.

Sec. 1078-36. Property of housing authority deemed public property; inspection; report to state board of housing.

SECTION 8. All property, both real and personal, acquired, owned, leased, rented or operated by the housing authority shall be deemed public property for public use, and all accounting and other transactions of the authority shall be subject to the inspection and approval of the bureau of inspection and supervision of public offices of the state of Ohio, which shall transmit its report to the state board of housing.

Sec. 1078-37. Plans and specifications; advertisement for bids; award of contract.

SECTION 9. When the housing authority shall have acquired the property necessary for any project, said authority shall proceed to

make plans and specifications for carrying out such project, and shall advertise for bids for all work which said authority desires to have done by contract, such advertisements to be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the political subdivision in which the project is to be developed. The contract shall be awarded to the lowest and best bidder.

Sec. 1078-38. Annual report; use of moneys received.

SECTION 10. Said authority shall keep an accurate account of all its activities and of all receipts and expenditures and make an annual report thereof to the state board of housing. All moneys received in excess of operating expenditures shall be devoted to the payment of interest and sinking fund charges for the retirement of indebtedness, whether secured by mortgage or otherwise, and from the excess there shall be set aside such fund as the authority may deem proper for the purpose of covering repairs, depreciation and reserves. Whatever balance then remains shall be applied to the reduction of rentals thereafter falling due.

Sec. 1078-39. Notes, etc., shall not be a debt against the county.

SECTION 11. The notes or other evidences of indebtedness executed by the housing authority shall not be a debt or charge against the county, state or any other governmental authority other than said housing authority, and no individual liability shall attach for any official act done by any member of such authority.

Sec. 1078-40. Application for dissolution; disposal of property.

SECTION 12. Whenever the housing authority desires to discontinue its operations it shall make application to the state board of housing, for authority to dissolve. If such application be granted, the state board of housing shall take possession and dispose of all property belonging to the housing authority, and after paying the debts and liabilities of said housing authority and the expenses of administering the dissolution, the balance remaining, if any, shall be paid into the sinking fund of the county in which the housing authority had existence.

Sec. 1078-41. Constitutionality.

SECTION 13. The provisions of this act shall be severable and if any of its provisions shall be held to be unconstitutional the decision so holding shall not be construed to affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Emergency.

SECTION 14. This act is hereby declared to be an emergency act necessary for the immediate preservation of the public peace, health, safety and general welfare of the inhabitants of the state of Ohio, and that the provisions of this act shall be enacted into law and become effective.

tive at the earliest possible time and shall take effect and be in full force and effect from and after its passage and approval by the governor.

The necessity for the immediate effective date of this act lies in the fact that, whereas there is a demand in congested sections of Ohio for housing of families of low income and for the reconstruction of slum areas, and whereas no existing laws of the state of Ohio provide for the organization and operation of public housing authorities as contemplated in the national recovery act which would enable Ohio to secure grants and loans from the United States government for the purpose of providing housing for families of low income, and whereas such laws are in existence in other states, or such legislation is under consideration in other states, which will enable such states to obtain a grant and borrow money from the United States government, and whereas such funds secured from the United States government by public housing authorities will make possible the beginning immediately of building projects which will furnish employment to Ohio citizens. Therefore, this act shall come into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed August 30, 1933.

Approved September 5, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 10.

(House Bill No. 31)

AN ACT

To amend section 798-1 of the General Code to provide for the establishment of a legislative reference bureau, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 798-1 of the General Code be amended to read as follows:

Establishment of legislative reference bureau.

Sec. 798-1. There is hereby created and shall hereafter be maintained a *** legislative reference *** bureau for the use and information especially of the members of the general assembly, the officers of the several state departments and the public. The *** bureau shall be under the general direction *** of a legislative reference board composed of the governor, clerk of the senate and the clerk of the house of representatives, who shall provide suitable quarters in the state capitol for said *** bureau.

The chief and the secretary of the legislative reference bureau shall be appointed by the legislative reference board, and shall receive such compensation as may be fixed by the board.

The chief of the legislative reference bureau shall perform such duties as are prescribed by sections 798-3 and 798-5 of the General Code. The chief shall appoint and fix the compensation of such additional assistants, draftsmen and clerical help as may be necessary, subject to the approval of the legislative reference board. The salaries of the chief and the secretary and all other expenses of the bureau shall be paid out of the state treasury upon the warrant of the auditor of state by vouchers approved by the chief of the bureau and paid out of the appropriations made for the legislative reference bureau.

Repeal.

SECTION 2. That existing section 798-1 of the General Code be, and the same is hereby repealed.

Appropriation.

SECTION 3. There is hereby appropriated out of any moneys in the state treasury to the credit of the general revenue fund and not otherwise appropriated, the sum of twelve thousand dollars (\$12,000), for the purpose of paying the salaries of employes and other operating expenses of the legislative reference bureau for the years 1933 and 1934.

Emergency.

SECTION 4. This act is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that the removal

of the state library, of which the legislative reference library has been a division, makes it immediately necessary that this library be continued for the benefit of the members of the general assembly. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 12, 1933.

Approved September 13, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 11.

(Senate Bill No. 45)

AN ACT

To make supplementary appropriations for the 90th General Assembly.

(See Edition of "Appropriation Acts".)

File No. 12.

(Amended Senate Bill No. 27)

AN ACT

To further supplement section 2715 of the General Code by the enactment of supplemental section 2715-2, relative to county funds, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 2715 of the General Code be supplemented by the enactment of supplemental section 2715-2 to read as follows:

Investment of surplus funds of county; duties of county treasurer; sale of bonds, etc.

Sec. 2715-2. The commissioners in each county may, but shall not be so required, by resolution duly adopted and recorded, invest so much of the funds hereinafter received by it as are not required to meet current expenses, in bonds or other interest bearing obligations of the United States or those for the payment of principal and interest of which the faith of the United States is pledged, provided that the maturity of said bonds shall not be later than three years after the date of said investment.

No such investment shall be made at a price in excess of the current market value of such bonds or other interest bearing obligations.

The county treasurer shall pay for such bonds or other interest bearing obligations upon their delivery to him when the same are accompanied by a voucher signed by not less than two members of the board of county commissioners, to which voucher there is attached a certified copy of the resolution authorizing the purchase. All such bonds or other interest bearing obligations shall be deposited with the county treasurer as custodian thereof, and it shall be his duty to collect the principal sum of such bonds or other interest bearing obligations, and the installments of interest thereon as they become due and payable, and to pay the same when collected into the proper county fund. The board of county commissioners may sell any of said bonds or other interest bearing obligations for cash and for a sum not less than their current market price upon like action as required for their purchase; and the proceeds thereof shall be paid by the purchaser to the county treasurer upon delivery of said bonds or other interest bearing obligations by the treasurer.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that large sums of money hitherto collected and now in the hands of the various county treasurers and subject to the orders of the boards of county commissioners of this state, and the sums hereafter presently to be collected cannot be deposited in banks at an adequate interest rate and the several boards of county commissioners for the safety of said funds will in many cases be compelled to retain said funds in their possession and custody and subject

to the hazards of loss and will be compelled to attempt to protect said funds by hired armed guards, and will thereby withdraw from general circulation the funds so collected and held by them; and thereby aggravate the industrial depression through such process.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 13, 1933.

Approved September 20, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 13.

(House Bill No. 26)

AN ACT

To amend section 2653 of the General Code, relative to installment paying of real property taxes and assessments.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 2653 of the General Code be amended to read as follows:

Real and public utility property taxes may be paid, how and when.

Sec. 2653. Each person charged with real property taxes and assessments or public utility property taxes on a tax duplicate in the hands of a county treasurer may pay the full amount thereof on or before the 20th day of December or one-half thereof before such date and the remaining half thereof on or before the 20th day of June next ensuing.

The county treasurer, when authorized by resolution of the board of county commissioners approving general rules applicable to all the taxpayers in the county, shall permit payment of the semi-annual installment of taxes or assessments levied against real estate on upon any delinquent real estate taxes or assessments, which might have accrued, in as many payments as authorized in the resolution of the board of county commissioners but in no way shall such payment method conflict with an existing law with regard to the penalties to be assessed at the close of any certain collection period.

Each installment payment shall be applied to the items of taxes, assessments and penalties so charged in the order in which such items became due and such payments as made shall be proportionally divided between the real estate taxes and the assessments charged thereon, unless the collection of a particular tax or assessment has been enjoined. Installment payments may be made at any time during the year and the total amount paid from the close of one collection period to the close of the next succeeding tax collection period, shall be credited against the total taxes and assessments charged before the settlement of that particular tax collection period.

Repeal.

SECTION 2. That existing section 2653 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 14, 1933.

Approved September 20, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 14.

(House Bill No. 21)

AN ACT

To amend section 6309-2b of the General Code, relative to the distribution of moneys received into the treasury of a county from the proceeds of motor vehicle license taxes under paragraphs two and three of section 6309-2 of the General Code so as to extend the operation of said section 6309-2b of the General Code to the years 1934 and 1935.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 6309-2b of the General Code be, and the same is hereby amended to read as follows:

Distribution of revenue in 1933, 1934 and 1935.

Sec. 6309-2b. In the years *** 1933, 1934 and 1935 the moneys received into the treasury of a county under paragraphs 2 and 3 of section 6309-2 of the General Code as amended by this act shall, anything in said section to the contrary notwithstanding, be distributed and applied as follows:

1. There shall be distributed and paid into each of the several funds of the county, excepting as hereinafter provided, and into each of the several funds of each township therein, an amount which would have been produced by the rate or rates of taxation levied for the purpose of such county and township funds in the year 1930, upon the following kinds and classes of personal property as listed and assessed for taxation in said year in the county and township, to-wit: motor vehicles, household goods and furnishings, pianos and musical instruments, moneys, credits, investments in stocks, bonds, joint stock companies or otherwise, and shares of bank stock or capital employed in banking; but in making such distribution and in ascertaining such tax rates for the year 1930, such portion or percentage of any tax levied for the construction, reconstruction, resurfacing, maintaining and repair of county roads and bridges outside of the fifteen mill limitation and not anticipated by the interest, sinking fund or retirement requirements of bonds issued under section 6929 of the General Code, shall be disregarded, nor shall any distribution or payment be made to such portion of such fund.

2. There shall be distributed and paid into the fund for the payment of the county's proportion of the cost and expense of cooperating with the department of highways, as provided in title three, division two, chapter eighteen, part first of the General Code, and for the purposes provided in sections 6965 to 6972, inclusive, or 6906 to 6956, inclusive, of the General Code, a sum equal to the proceeds of so much of the levies therefor under section 1222 of the General Code in the year 1930 as was not anticipated by the interest and sinking fund requirements of bonds issued for said purposes; but if the moneys so distributable are sufficient, in any county, to provide for the distributions required by this and the

preceding paragraph, the distributable shares, so prescribed, shall be reduced *pro rata*.

3. The remainder of such moneys shall be used for the payment of the county's proportion of the compensation, damages, costs and expenses of constructing, reconstructing, improving, maintaining and repairing roads under the provisions of sections 6906 to 6948-2 of the General Code both inclusive, and sections 6956-1 and 6956-1a of the General Code or for the payment of the interest and principal of bonds issued for any such purpose; provided that to the extent that any funds are so used, the amount which may be levied in the ensuing year, for the construction, reconstruction, resurfacing, maintaining and repair of county roads and bridges outside of the fifteen mill limitation under authority of any vote of the people to the extent not required for the interest and sinking fund purposes of bonds issued in anticipation thereof, shall be reduced by the amount of the fund so used, notwithstanding the authority of such vote.

Repeal.

SECTION 2. Said existing section 6309-2b of the General Code is hereby **repealed**.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 14, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 15.

(House Bill No. 13)

AN ACT

To amend section 5348-11 and to supplement section 5334 by the enactment of supplemental section 5334-2 of the General Code, relative to the division of the villages' and townships' portion of the inheritance tax, and declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5348-11 of the General Code be amended and that section 5334 of the General Code be supplemented by the enactment of supplemental section 5334-2 to read as follows:

Procedure by tax commission for release or transfer of assets of decedent not domiciled in this state.

Sec. 5334-2. When the tax commission is required to release or transfer assets in an estate of a decedent not domiciled in this state or to do any act required by sections 5331 to 5348-14 of the General Code with relation to such an estate as provided in this act, it shall immediately notify the proper taxing authorities of the state in which such decedent was domiciled of the fact of the filing of the petition, the description of the decedent's property and the value thereof as set forth in the petition by causing a copy of same to be forwarded to such taxing authorities unless the executor, administrator, trustee or other interested person or persons acting for the estate of such decedent shall have filed with the petition proof that all death taxes, together with any interest or penalties thereon, due to the state of domicile of such decedent, or to any political subdivision therein, have been paid or secured, or a consent by the proper taxing authorities of the state of domicile to such transfer or release has been secured. It shall be the duty of the tax commission to cooperate with the domiciliary taxing authorities and to furnish them with such information as may be requested with respect to any such estate. The official or body charged with the administration of the death tax laws of the domiciliary state shall be deemed a creditor of the decedent and shall be entitled to sue in the courts of this state and to enforce such claim for taxes, penalties and/or interest due to such state or political subdivision. The provisions of this subdivision shall apply to the estate of the decedent not domiciled in this state only if the laws of his domicile contain a provision, of any nature, however expressed, whereby this state is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this state. Provisions of this subdivision shall be liberally construed in order to insure that the state of domicile of the decedent shall receive any death taxes, together with interest and penalties thereon, due it from such decedent's estate. For the purpose of this section, the word "state" shall be construed to include any territory of the United States, the District of Columbia, and the Dominion of Canada or any province thereof.

Division of tax between state and political subdivisions; distribution; investment of surplus moneys.

Sec. 5348-11. Fifty per centum of the gross amount of any taxes levied and paid under the provisions of this subdivision of this chapter shall be for the use of the municipal corporation or township in which the tax originates and shall be credited, one-half to the sinking or bond retirement fund, if any, of such municipal corporation *** and the residue to the general revenue fund in the case of a *** city, and to the general revenue fund of a village or to the board of education of a village as the village council by resolution may approve for school purposes in the case of a village; and to the general revenue fund or *** to the board or boards of education of the school district or districts of which the township is a part, for school purposes, as the trustees by resolution may approve, in the case of a township ***.

The council, board of trustees, or other legislative authority of a village or township may by ordinance, in the case of a village, or by resolution, in the case of a township, provide that whenever there are moneys in the treasuries of such villages or townships, received from taxes levied under this subdivision of this chapter not required for immediate use, such moneys may be invested in federal, state, county or municipal bonds, upon which there has been no default of the principal during the preceding five years.

The remainder of such taxes, after deducting the fees and costs charged against the proceeds thereof under this subdivision of this chapter, shall be for the use of the state, and shall be paid into the state treasury, two per cent shall be credited to the inheritance tax administration fund which shall be for the use of the tax commission in administering the provisions of the inheritance tax laws and shall not be appropriated for any other purpose, and the remainder to the credit of the general revenue fund therein.

Repeal.

SECTION 2. That existing section 5348-11 of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that many subdivisions are now unable to use certain public funds which may be devoted to school purposes and that many subdivisions have public funds which they are unable to invest under existing laws. Therefore, this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 14, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 16.

(House Bill No. 32)

AN ACT

To amend section 5625-17a of the General Code, relative to the certification of tax levies outside of the fifteen mill limitation, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5625-17a of the General Code be amended to read as follows:

Certification of tax levies voted outside of the fifteen mill limitation.

Sec. 5625-17a. A levy voted outside of the fifteen mill limitation under section 5625-17 of the General Code shall be certified to the tax commission of Ohio, as well as to the officers mentioned in section 5625-18 of the General Code. In the first year thereof, such levy shall be extended on the tax lists after the February settlement next succeeding such election. Provided, however, that if such additional tax is voted in the year 1932, 1933 or 1934 and is to be placed upon the tax list of the current year, as specified in the resolution providing for the submission thereof, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall forthwith make the necessary levy and certify it to the county auditor who shall extend it on the tax list for collection. In all years after the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Repeal.

SECTION 2. That existing section 5625-17a of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that due to general economic conditions and other causes, an abnormally large proportion of delinquent and unpaid taxes have accrued, resulting in deficiencies in the revenues of local taxing districts so that proceedings are pending in many such districts for the submission at the November, 1933, election of additional levies outside of the fifteen mill limitation to take care of such conditions, and it is necessary that such levies be available for the fiscal year 1934. Therefore, this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 17.

(House Bill No. 35)

AN ACT

Authorizing the Ohio state archæological and historical society on behalf of the state of Ohio to accept a tract of land adjacent to Fort St. Clair state park, in Preble county.

Be it enacted by the General Assembly of the State of Ohio:

Authorization for acceptance of land.

SECTION 1. The Ohio State Archæological and Historical Society on behalf of the state of Ohio is hereby authorized to accept a tract of land

of about 12 acres, located adjacent to Fort St. Clair state park in Preble county, from the Preble county historical society, without cost to the state.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 19, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 18.

(Amended Senate Bill No. 41)

AN ACT

To amend sections 12424 and 12427 of the General Code, relating to kidnapping.

Be it enacted by the General Assembly of the State of Ohio:

SECTION I. That sections 12424 and 12427 of the General Code be amended to read as follows:

Penalty for kidnapping.

Sec. 12424. Whoever kidnaps, or forcibly or fraudulently carries off, detains or decoys a person, or unlawfully arrests or imprisons a person with the intention of having such person carried out of this state, or shall bring or send, or cause to be brought or sent, into or across this state any person who shall have been unlawfully kidnapped, stolen, abducted, carried away or enticed away in another state or country, contrary to the laws of such state or country, shall be imprisoned in the penitentiary not less than *** five years nor more than *** thirty years.

Penalty for kidnapping for purpose of extortion.

Sec. 12427. Whoever willfully and maliciously abducts or kidnaps another over the age of twelve years, or wounds or maims him, for the purpose of extorting from him or from anyone related to him by blood, marriage, or adoption, moneys, goods, chattels or other things of value, shall be imprisoned in the penitentiary not less than *** *five* years nor more than thirty years; and whoever willfully and maliciously abducts or kidnaps another under the age of twelve years, or wounds or maims him, for the purpose of extorting from him or from anyone related to him by blood, marriage or adoption, money, goods, chattels or other things of value, shall be imprisoned in the penitentiary for life; but upon recommendation of mercy by the jury shall be imprisoned in the penitentiary not less than ten years nor more than thirty years.

And when the accused enters a plea of guilty, the court may hear evidence as to the circumstances of the offense, and, in its discretion, sentence the accused to be imprisoned in the penitentiary during life, or for a period of not more than thirty years, nor less than ten years.

Repeal.

SECTION 2. That existing sections 12424 and 12427 of the General Code be, and the same are hereby repealed.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 14, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 19.

(Amended Senate Bill No. 52)

AN ACT

To amend section 2 of House Bill No. 5, entitled "An act providing for the levy and collection of an excise tax on sales of brewers wort and malt for the purpose of emergency poor relief", passed August 18, 1933, approved August 25, 1933, and filed in the office of the secretary of state on August 31, 1933, relative to the rate of taxation on the sale of malt and brewer's wort.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 2 of an act entitled "An act providing for the levy and collection of an excise tax on sales of brewers wort and malt for the purpose of emergency poor relief", passed August 18, 1933, approved August 25, 1933, and filed in the office of the secretary of state on August 31, 1933, known as House Bill No. 5, be amended to read as follows:

Sec. 5545-2. Purpose of tax; rate.

Sec. 2. For the purpose of emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency", passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, and defraying the expenses of administering this act, excise taxes are hereby levied and imposed on sales of brewers' wort and of malt made on and after the first day of September, 1933, at the following rates, to-wit: Brewers wort, ten cents on each gallon or fractional part thereof; malt, *** three cents on each pound or fractional part thereof exclusive of the weight of the container. Only one sale of the same article shall be used to compute the amount of tax due hereunder.

Repeal.

SECTION 2. That existing section 2 of House Bill No. 5, passed August 18, 1933, approved August 25, 1933, and filed in the office of the secretary of state on August 31, 1933, be, and the same is hereby repealed.

Sec. 5545-2a. Effective date; power of tax commission not affected.

SECTION 3. This act shall take effect on and after the first day of October, 1933. The amendment of the existing law effected hereby shall not affect the power of the tax commission of Ohio to proceed under the law now in force in the collection of taxes and/or penalties accruing

prior to the time when the levy provided by this act shall take effect as law.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 19, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 20.

(Senate Bill No. 54)

AN ACT

To amend section 18 of Amended Substitute Senate Bill No. 354, entitled "An act providing for the levy and collection of a tax on the use, distribution or sale of liquid fuel within this state", passed July 1, 1933, and filed in the office of the secretary of state July 26, 1933, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 18 of "An act providing for the levy and collection of a tax on the use, distribution and sale of liquid fuel within this state, passed July 1, 1933, and filed in the office of the secretary of state July 26, 1933, be amended to read as follows:

Sec. 5542-18. Liquid fuel tax rotary fund; appropriation; state public school fund; apportionment to school districts.

Sec. 18. Upon receipt of the taxes herein provided for, the treasurer of state shall place the first fifteen thousand dollars collected in a special fund to be known as the liquid fuel tax rotary fund; and thereafter as

required by the depletion thereof he shall place to the credit of said rotary fund an amount sufficient to make the total of said fund at the time of each such credit amount to fifteen thousand dollars.

There is hereby appropriated to the tax commission of Ohio, out of any moneys in the state treasury received from the taxes herein provided, the sum of thirty-five thousand dollars for the actual and necessary expenses of administering the provisions of this act during the remainder of the year, 1933, and the sum of thirty-five thousand dollars for the year 1934.

The balance collected under the provisions of this act, after the credits to said rotary fund, and after the amounts herein appropriated to the tax commission to pay the actual and necessary expenses of administering the provisions of this act during the remainder of the year 1933, and the year 1934, shall be placed in "the state public school fund", which fund is hereby created, and which shall be apportioned to each school district of the state on the basis of the average daily attendance in the schools thereof during the next school year preceding such apportionment as determined by the director of education.

On or before the fifteenth day of December each year the director of education shall certify to the auditor of state the average daily attendance in each school district for the next preceding school year. On the basis of these data the auditor of state shall apportion the said fund quarterly each year and as of the last day of March, June, September and December, to the several school districts of the state and shall issue his warrant on the treasurer of state in favor of each district for the amount due and the treasurer of state shall forthwith pay the same to the designated districts.

Repeal.

SECTION 2. That existing section 18 of Amended Substitute Senate Bill No. 354, entitled "An act providing for the levy and collection of a tax on the use, distribution or sale of liquid fuel within this state," passed July 1, 1933, and filed in the office of the secretary of state July 26, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that Amended Substitute Senate Bill No. 354, passed July 1, 1933, did not include an appropriation to the tax commission of Ohio, necessary to pay the costs of administering the provisions of said law. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 21.

(Amended Senate Bill No. 24)

AN ACT

To amend section 1 of an act entitled "to abrogate the penalties for the non-payment of real estate taxes and assessments for the year of 1932, and to declare an emergency," passed June 30, 1933, and approved July 18, 1933, known as House Bill No. 663, and to which no permanent code section number has been assigned by the attorney general; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of an act entitled "to abrogate the penalties for the non-payment of real estate taxes and assessments for the first half of 1932, and to declare an emergency," passed June 30, 1933, and approved July 18, 1933, known as House Bill No. 663, is hereby amended to read, as follows:

Abrogation of penalties for non-payment of real estate taxes; penalty refunded, when and how.

Sec. 1. *** *Any person, firm or corporation charged with or legally authorized to pay real property taxes and assessments which have become delinquent for the year 1932, may, at any time prior to the twentieth day of October, 1933, or thereafter during an extension of the tax commission, for payment of the second half of the 1932 taxes, under the provisions of section 2657 G. C., pay the principal sum of such delinquent taxes and assessments without penalty, interest and other charges; and the county treasurer is hereby authorized to receive such amount in full payment of all such taxes, assessments, penalties, interest and other charges, anything in the permanent statutes of this state to the contrary notwithstanding. Provided that in case a penalty has been paid on account of delinquent taxes and/or assessments for the first or second half*

of the year 1932, such penalty shall be refunded on order of the county auditor directed to the county treasurer provided the principal sum of such taxes and assessments is paid prior to the twentieth day of October, 1933, or thereafter, during an extension of the tax commission for payment of the second half of the 1932 taxes, under the provisions of section 2657 G. C.

Repeal.

SECTION 2. That section 1 of House Bill No. 663 passed June 30, 1933, approved July 18, 1933 be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, safety and health of the inhabitants of the state of Ohio. The necessity therefor lies in the fact that wide-spread unemployment and financial distress has made it difficult for taxpayers to accumulate funds with which to pay their taxes, and additional hardship will result from imposing penalties on unpaid taxes. Therefore, this act shall take effect immediately.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 14, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 25th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 22.

(Amended Substitute Senate Bill No. 38)

AN ACT

To provide further exception to the "uniform bond act," relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled "an act to provide exceptions to the provisions of the 'uniform bond act' to enable certain subdivisions of Ohio to participate in the federal aid provided by the 'national recovery act' enacted by the seventy-third congress of the United States, and to declare an emergency", passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of "an act to provide exceptions to the provisions of the 'uniform bond act' to enable certain subdivisions of Ohio to participate in the federal aid provided by the 'national industrial recovery act' enacted by the seventy-third congress of the United States, and to declare an emergency," passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, be amended to read as follows:

Exceptions to provisions of "uniform bond act", when and how applicable; vote on bond issue; sale of bonds.

Sec. 1. For the purpose of enabling municipal corporations and other subdivisions of Ohio to participate in federal aid provided by the "national industrial recovery act" enacted by the seventy-third congress of the United States, and for that purpose only, the taxing authority of any municipal corporation or any other subdivision provided for in said act is hereby authorized to issue bonds, during the effective period of said act, subject to the provisions of sections 2293-1 to 2293-37, inclusive, of the General Code, except as hereinafter provided, and may be non-interest bearing for any number of consecutive years, beginning with the date of issue.

1. If the tax commission of Ohio certifies that the municipal corporation or other subdivision of Ohio is unable to issue such bonds subject to the limitations prescribed by sections 2293-14, 2293-15, 2293-16, 2293-17, and 2293-18 of the General Code whether or not such bonds shall have been or may be voted, then such bonds may be issued to the extent required without the authority of an election and outside of the limitations prescribed by said sections of the General Code after exhausting the powers for the creation of indebtedness within such limitations; provided, however, that the aggregate amount of such bonds issued under this act in excess of such limitations shall not exceed the amount by which the net indebtedness of the municipality or subdivision within such debt limitations, as it exists on the effective date of this act, will have been reduced by the 31st day of December, 1938. Such reduction in net indebtedness shall be determined by the aggregate principal amount

of bonds maturing within said period. The certificate of the tax commission of Ohio shall also state the amount of such reduction and said certificate as to the matters required by this act shall be final. Nothing herein shall prevent the application to such bonds of the provisions of subsection d of section 2293-14 of the General Code to the extent that the income from the improvement for which the bonds are issued is sufficient to cover the cost of all operating expenses and debt charges on said bonds or part thereof.

2. Such bonds shall not be subject to the limitations of sections 2293-14, 2293-15, 2293-16 and 2293-17 of the General Code.

3. If the question of issuing any such bonds is submitted to the electors of any subdivision, such bond issue shall require only the affirmative vote of a majority of those voting upon the proposition. ***

4. If such bonds are purchased by the United States or any instrumentality thereof it shall not be necessary to advertise or offer the same for sale at competitive bidding.

5. *The question of issuing such bonds may be submitted to the electors, notwithstanding that the approval of the project or projects to be financed thereby by the proper federal authorities may not have been first obtained; but no such bonds shall be issued, whether under authority of an election or otherwise, excepting to the extent that the project or projects thereby to be financed shall, prior to the issue thereof, have received the approval of the proper federal authorities, nor until a contract or contracts shall have been entered into between the proper authorities of the subdivision and the proper federal authorities, pursuant to the said "national industrial recovery act".*

6. *When and if the conditional approval by the proper federal authorities shall have first been obtained for the project the provisions of section 2293-22 of the General Code, requiring the question of the issue of bonds to be submitted to popular vote only at a November election, shall be waived and such question may be submitted with the consent of the tax commission of Ohio to a popular vote at a primary election or at a special election called for that purpose.*

7. *The resolution declaring the necessity for such bond issue and setting forth the additional facts, as provided in section 2293-19, shall be certified to the county auditor at least thirty days prior to the election at which it is desired to submit such questions; thereupon, and more than twenty-five days prior to such election, the county auditor shall certify to the taxing authority the facts as set forth in said section 2293-19; and said taxing authority, if it desires to proceed with the issue of said bonds, shall, more than twenty days prior to such election, certify to the deputy state supervisors of elections of the county, its resolution together with the additional facts, as provided in section 2293-19. Such resolution may fix the maturity of the earliest installment not later than five years after the earliest possible date of maturity despite the prohibition contained in section 2293-12 of the General Code of Ohio.*

8. *The election on the question of issuing such bonds shall be held under the provisions of sections 2293-21, 2293-22, 2293-23 and 2293-23a*

of the General Code of Ohio, except that publication of notice of such election, if made four times in one or more newspapers of general circulation in the subdivision, shall not be required to be made once a week for four consecutive weeks, and the board of elections may include the question of such bond issue or issues upon a regular ballot on questions and issues, or prepare and use a separate ballot therefor, which shall be printed and ready for use of absent voters not less than ten days before the date of the election.

Repeal.

SECTION 2. That existing section 1 of Amended Senate Bill No. 403, passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure, necessary for the preservation of the public health, peace and safety. Such necessity arises from the fact that a serious condition of unemployment exists throughout the state of Ohio, and the enactment of this law will enable the subdivisions of the state to participate immediately in the benefits of the "national industrial recovery act" enacted by the 73rd congress of the United States. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 25th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 23.

(Amended Senate Bill No. 49)

AN ACT

To amend sections 5543-1, 5543-2, 5543-3, 5543-4, 5543-5, 5543-7, 5543-8, 5543-10, 5543-12, 5543-14, 5543-15 and 5543-20 of the General Code, relating to the tax on sales of cosmetics and toilet preparations, and to repeal existing sections 5543-1, 5543-2, 5543-3, 5543-4, 5543-5, 5543-7, 5543-8, 5543-10, 5543-12, 5543-14, 5543-15 and 5543-20 of the General Code, and sections 5443-1, 5443-2, 5443-3, 5443-4, 5443-5, 5443-7, 5443-8, 5443-10, 5443-12, 5443-14, 5443-15 and 5443-20 of the General Code as enacted in House Bill No. 7 of the first special session of the 90th General Assembly, passed August 23, 1933, and approved August 25, 1933, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5543-1, 5543-2, 5543-3, 5543-4, 5543-5, 5543-7, 5543-8, 5543-10, 5543-12, 5543-14, 5543-15 and 5543-20 of the General Code be amended to read as follows:

Definitions.

Sec. 5543-1. As used in this act:

"Person" includes firms and corporations;

"Wholesale dealer" includes only those persons who sell cosmetics or toilet preparations to licensed retail dealers or for purposes of resale only;

"Retail dealer" includes every person other than a wholesale dealer engaged in the business of selling cosmetics or toilet preparations in this state, irrespective of quantity or amount or number of sales thereof;

"Sale" includes exchange, barter, gift, offer for sale, and distribution and excludes transactions in interstate or foreign commerce;

"Cosmetics or toilet preparations" includes all cosmetics and perfumes, essences, extracts, toilet waters, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders, and any similar substances, articles, or preparations, by whatsoever name known or described, which are used or applied to or intended to be used or applied for toilet purposes but not including soaps; "*soaps*" include all articles containing saponaceous materials excepting dentifrices, tooth pastes, shampoos and shaving soaps or creams, which said excepted articles shall be considered as "*toilet preparations*";

"Package" means the individual package, bottle or other container in or from which retail sales of cosmetics or toilet preparations are normally made or intended to be made;

"Commission" means the tax commission of Ohio and where the meaning of the context requires, all deputies and employees duly authorized by it;

"Retail selling price" means the ordinary, customary or usual price paid by the consumer.

Purpose of tax; rate.

Sec. 5543-2. For the purpose of affording emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "*An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency,*" passed March 31, 1932 and approved April 5, 1932, known as Amended Senate Bill No. 4, and to defray the expenses of administration hereof, an excise tax on sales of cosmetics or toilet preparations is hereby levied and imposed, at the rate of ten per centum of the retail selling price thereof.

Only one sale of the same article shall be used in computing the amount of tax due hereunder.

Tax, how paid; denomination of stamps; how affixed and cancelled.

Sec. 5543-3. The tax herein imposed shall be paid by the purchase of stamps as provided in this act. No stamp shall be of a denomination of less than one-half of one cent. A stamp or stamps shall be affixed to each package with aggregate denomination of not less than the amount of the tax upon the sale thereof. The stamp or stamps, so affixed, shall be prima facie evidence of the payment of the tax imposed by this act.

Excepting as hereinafter provided, such stamp or stamps shall be affixed by each retail dealer in this state at or before time of sale and cancelled by writing across the face thereof the name or initials of such retail dealer and the date of cancellation. The commission, under authority of this act, may cause any retail dealer, by written notice so to do, to affix such stamp or stamps within twenty-four hours after receipt of such cosmetics or toilet preparations by him and prior to the sale thereof, when the commission has cause to believe that such retail dealer has attempted to evade such tax or has been convicted under any of the provisions of this act.

Wholesale and retail dealers to retain invoices.

Sec. 5543-4. At the time of delivery of cosmetics or toilet preparations to any person in this state each wholesale dealer in this state shall make a true duplicate invoice showing the date of delivery, the amount and value of each shipment of cosmetics or toilet preparations delivered and the name of the purchaser to whom delivery is made, and shall retain the same for a period of two years, subject to the use and inspection of the commission.

Each *** retail dealer in this state shall procure and retain invoices showing the amount and value of each shipment of cosmetics or toilet preparations received by him, the date thereof and the name of the

shipper and shall retain the same for a period of two years subject to the use and inspection of the commission. ***

License required; statement filed by applicant; fee; license issued, when; place of business.

Sec. 5543-5. No person shall engage in the wholesale or retail business of trafficking in cosmetics or toilet preparations within this state without having a license therefor, excepting that in case of the dissolution of a partnership by death, the surviving partner, or partners, may operate under the license of the partnership until the time of its expiration, and the heirs or legal representatives of deceased persons, and receivers and trustees in bankruptcy appointed by competent authority, may operate under the license of the person so succeeded in possession of such heir, representative, receiver or trustee in bankruptcy. Each applicant for such license shall, within thirty days after this act shall take effect, and, thereafter annually, on or before the fourth Monday of May, make out and deliver to the auditor of each county wherein he desires to engage in such business upon a blank to be furnished by such auditor for that purpose, a statement showing the name of the applicant, each place in the county where the applicant's business is to be conducted, the kind or nature of such business, and such other information as the commission may require in the form of statement prescribed by it. At the time of making such application, each such person shall pay into the county treasury a license fee in the sum of one dollar *for each place in the county where the applicant's business is to be conducted.* Upon receipt of such application and exhibition of the county treasurer's receipt showing payment of such fee the county auditor shall issue to the applicant a license for each place of business designated in the application authorizing the applicant to engage in such business at such place for and during the year commencing on the fourth Monday of May. The form of such license shall be prescribed by the commission. The fee thus collected shall be credited to the general fund of the county.

In the case of a person who has no fixed place of business and sells from one or more vehicles, each *** *such* vehicle intended to be used within a county shall constitute a "place" for the purpose of this section. In the case of a vendor who has no fixed place of business and does not sell from a vehicle, the application for license shall nevertheless set forth a place in the county to which any notice or other communication authorized by this act may be sent, and the place so designated shall constitute a "place" for the purpose of this section.

Powers and duties of commission.

Sec. 5543-7. The commission shall design and procure the stamps herein provided for and shall enforce and administer the provisions of this act. The commission shall have authority to promulgate such rules and regulations as it may deem necessary to carry out the provisions of this act and may adopt different detailed regulations applicable to diverse methods and conditions of sale of cosmetics or toilet preparations in this state, prescribing, in each class of cases, upon whom, as between the whole-

sale dealer and the retail dealer, the primary duty of affixing stamps shall rest and the manner in which stamps shall be affixed. A copy of such regulations shall be furnished to each licensed dealer in this state in such manner as the commission may determine. *** All books, papers, invoices, and records of any wholesale or retail dealer in this state whether or not required under the provisions of this act to be kept by him, showing his sales, receipts and purchases of cosmetics or toilet preparations shall at all times, during the usual business hours of the day, be open for inspection of the commission for such purpose; and the commission shall have power to investigate and examine the stock of cosmetics or toilet preparations in and upon any premises where the same are placed, stored or sold, for the purpose of determining whether or not the provisions of this act are being obeyed.

Duplicate receipts for stamps executed by treasurer of state; sale; monthly report; discount allowed, when; sale on credit; unused or spoiled stamps redeemed.

Sec. 5543-8. All stamps, when procured by the commission, shall be immediately delivered to the treasurer of state who shall execute duplicate receipts therefor showing the number and aggregate face value of each denomination received by him and deliver one such receipt to the commission and the duplicate thereof to the auditor of state. The treasurer of state shall sell the stamps and shall, on the fifth day of each month, make a report in duplicate showing all sales by him made during the preceding month, with the names of the purchasers and the number of each denomination and the aggregate face value purchased by each, and deliver one copy thereof to the commission and the other to the auditor of state. The treasurer of state shall be accountable for all stamps received and unsold by him. Such stamps shall be sold and/or accounted for at the face value thereof, excepting that the commission may, by regulation certified to the treasurer of state, authorize the sale thereof to *** retail dealers in this state *** at a discount of not exceeding ten per centum of such face value as a commission for affixing and cancelling such stamps; and excepting further that the commission may, by like regulation so certified, authorize the delivery of stamps to *** retail dealers in this state *** on credit, allowing the same discount as when sold for cash, if and when the purchaser shall file with the commission a bond payable to the state of Ohio, in such form and amount as the commission shall prescribe, and with surety or sureties to the satisfaction of the treasurer of state, conditioned upon the payment to the treasurer of state for stamps so delivered within such period of time after delivery thereof as may be so prescribed and the making of such reports and settlements as the commission may require; and the commission may, by further regulations, provide for cancelling, renewing or increasing such bond or for the substitution of the surety thereon. The treasurer of state shall redeem and pay for any unused or spoiled stamps on written verified requests made by the purchaser, his administrators, executors, successors, or assigns. Such payment shall be made from an appropriation to the state treasurer for the purpose of defraying the expenses of administering this act.

Moneys received, where credited.

Sec. 5543-10. The moneys received into the state treasury under the provisions of *** sections 5543-1 to 5543-20, both inclusive, of the General Code, shall be credited to the general revenue fund in an aggregate amount sufficient to cover any appropriations made by the general assembly to defray the expenses of administering said provisions; and the balance thereof, received hereafter and until and including the thirty-first day of December, 1933, shall be credited to the state emergency *** relief fund therein; and such balance received on and after January 1, 1934, shall be credited to the county poor relief excise fund therein, and shall be allocated to all counties in the state by the method provided by law for such allocation of moneys so credited to such fund. ***

Penalty for non-production of invoices and for failure to affix stamps.

Sec. 5543-12. Whoever, being a retail dealer in this state, *** fails to produce, on demand of the commission, invoices of all cosmetics or toilet preparations purchased or received by him within two years prior to such demand, unless upon satisfactory proof it is shown that such non-production is due to providential or other causes beyond his control, or, after written notice so to do, has in his possession packages of cosmetics or toilet preparations not bearing the stamp herein required to be affixed thereto, unless such packages shall have been received within the immediately preceding twenty-four hours shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Penalty for interfering with inspection by commission.

Sec. 5543-14. Whoever prevents or hinders the commission from making a full inspection of any place where cosmetics or toilet preparations subject to the tax imposed by this act are sold *** or prevents or hinders the full inspection of invoices, books, records or papers required to be kept under the provisions of this act, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Penalty for failure to affix stamps.

Sec. 5543-15. Whoever sells cosmetics or toilet preparations at retail, or for any purpose other than for resale, in this state without having first affixed to each individual package thereof the stamp or stamps required to be affixed thereto by this act shall be fined not more than one hundred dollars, or imprisoned in the county jail not more than ninety days, or both, in the discretion of the court.

Period tax effective.

Sec. 5543-20. The taxes imposed by this act shall apply to sales of cosmetics or toilet preparations made on and after the first day of August, 1933, and to and including the 30th day of *** June, 1936.

Effective date of amended section 5543-5.

SECTION 2. The amendment of section 5543-5 made by this act shall take effect at the time application is made for license for the year com-

mencing on the fourth Monday of May, 1934, and not heretofore. Persons not heretofore licensed to engage in the wholesale or retail business of trafficking in cosmetics or toilet preparations within this state shall, before engaging in such business on or after the first day of September, 1933, apply as provided in said section 5543-5 for license which shall be issued to such applicant on the payment of a license fee in the sum of one dollar, regardless of the number of places in the county at which the applicant proposes to engage in business.

Repeal.

SECTION 3. Existing sections 5543-1, 5543-2, 5543-3, 5543-4, 5543-5, 5543-7, 5543-8, 5543-10, 5543-12, 5543-14, 5543-15 and 5543-20 of the General Code and sections 5443-1, 5443-2, 5443-3, 5443-4, 5443-5, 5443-7, 5443-8, 5443-10, 5443-12, 5443-14, 5443-15 and 5443-20 of the General Code as enacted in House Bill No. 7 of the first special session of the Ninetieth General Assembly, passed August 23, 1933, and approved August 25, 1933, which sections were officially numbered by the attorney general as sections 5543-1, 5543-2, 5543-3, 5543-4, 5543-5, 5543-7, 5543-8, 5543-10, 5543-12, 5543-14, 5543-15 and 5543-20 of the General Code, be, and the same are hereby repealed.

Emergency.

SECTION 4. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety in order to provide sufficient means for relief of the poor and unemployed. Wherefore, it is necessary that this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 22, 1933.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 25th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 24.

(House Bill No. 36)

AN ACT

To amend section 3 of House Bill No. 698, entitled "To provide for the payment of the balance due Cuyahoga county on the purchase price of the Central armory in the city of Cleveland and for the construction of cottages at the Hawthornden farm of the Cleveland state hospital, and to declare an emergency", passed June 8, 1933, approved by the governor on June 28, 1933, and filed in the office of the secretary of state on July 1, 1933, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 3 of House Bill No. 698, entitled an act "To provide for the payment of the balance due Cuyahoga county on the purchase price of the Central armory in the city of Cleveland and for the construction of cottages at the Hawthornden farm of the Cleveland state hospital, and to declare an emergency", passed June 8, 1933, approved by the governor on June 28, 1933, and filed in the office of the secretary of state on July 1, 1933, be, and is hereby amended to read as follows:

Approval of controlling board; intent and purpose of act.

SECTION 3. No monies herein appropriated for the payment of the unpaid balance due on the purchase price of the Central armory, Cleveland, county of Cuyahoga, or for the construction and equipment thereof of a building or buildings on the grounds of the Cleveland state hospital at the Hawthornden farm shall be expended without the consent and approval of the controlling board. The intent and purpose of this act is that the indebtedness of Cuyahoga county to the state of Ohio shall apply against the unpaid balance of the purchase price of the Central armory in Cleveland and to provide for additional facilities at the Cleveland state hospital Hawthornden farm. *** *The controlling board shall be authorized to release monies from the appropriations contained in section 2 of House Bill No. 698, enacted June 28, 1933, at the regular session of the Ninetieth General Assembly, whenever monies are paid into the state treasury by Cuyahoga county, but shall not release monies from said appropriations in excess of the total amounts paid into the state treasury by the said Cuyahoga county.*

Repeal.

SECTION 2. Said original section 3 of said House Bill No. 698, entitled an act "To provide for the payment of the balance due Cuyahoga county on the purchase price of the Central armory in the city of Cleveland and for the construction of cottages at the Hawthornden farm of the Cleveland state hospital, and to declare an emergency", be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency bill. That its enactment into law is necessary for the preservation of the public

peace, safety and health of the inhabitants of the state of Ohio, and that the provisions of this act shall be enacted into law and become effective at the earliest possible time and shall take effect and be in full force from and after its passage and approval by the governor. The necessity therefor lies in the fact that the state is now paying an annual interest on the unpaid balance of the purchase price of the Central armory and that present facilities for the care and treatment of insane persons in Cuyahoga county are inadequate, thereby costing said county thousands of dollars each year for the maintenance of said patients in private institutions.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 25.

(Amended Senate Bill No. 40)

AN ACT

To define and punish certain acts relating to kidnapping and abduction, and to repeal section 13386 of the General Code.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 13386. Penalty for abduction or kidnapping should death result.

SECTION I. Whoever forcibly, or fraudulently, or maliciously, abducts, carries away, decoys, entices away or kidnaps, or attempts so to do, any person, and, who, while so forcibly, or fraudulently, or maliciously abducting, carrying away, decoying, enticing away or kidnapping such person, or attempting so to do, or while detaining, keeping, or having

control or possession of, such person, shall kill such person, or cause his death either during the period of such detention or afterwards, by means of:

1. Wounds, or violence, or any personal injury inflicted upon him;
- or
2. Threats of death, or great bodily harm; or
3. Exposure to weather or disease; or
4. Neglect or failure to provide proper food, clothing, shelter or medical attention; or
5. Any other means; or
6. By one or more of such specified means, inflicted or occurring during the period of such detention, shall be guilty of murder in the first degree, and shall be punished by death, unless the jury trying the accused recommend mercy, in which case the punishment shall be imprisonment in the penitentiary during life.

Sec. 13386-1. Jurisdiction when kidnapping or abduction committed in another state or country.

SECTION 2. Every person who shall kidnap, steal, abduct, carry away, or entice away, any person, in another state or country, contrary to the laws of such state or country, and shall bring, or send, or cause to be brought or sent, such person into or across this state, shall be deemed to have committed such offense within this state, and shall be prosecuted and punished in this state according to the law of this state, for such offense; and in every such case, a separate offense shall be deemed to have been committed in any county into which, or through which such person shall have been brought or sent.

Sec. 13386-2. Penalty for possession or control of kidnapped or abducted person.

SECTION 3. Whoever confines, imprisons, receives, or has in his possession or under his control, or conceals, any person who has been unlawfully kidnapped, abducted, taken, or carried away, detained, decoyed, or enticed away, contrary to the laws of this state, or any other state or country, knowing such person to have been so unlawfully kidnapped, abducted, taken, or carried away, detained, decoyed, or enticed away, shall be imprisoned in the penitentiary not less than five years, nor more than thirty years.

Sec. 13386-3. Penalty for kidnapping or abducting female child or woman for immoral purposes.

SECTION 4. Whoever kidnaps, abducts, or forcibly or fraudulently carries off, entices, detains, or decoys, any female child or woman for the purpose of committing rape upon her person, or forcing, or compelling, or inducing her to engage in prostitution, or having kidnapped, abducted, or forcibly or fraudulently carried off, enticed, detained or decoyed any such female child or woman commits rape upon her person, or forces, compels or induces her to engage in prostitution, or attempts to do any of said acts, shall be imprisoned in the penitentiary not less than five years, nor more than thirty years.

Sec. 13386-4. Penalty for threatening to kidnap or abduct for purpose of extortion.

SECTION 5. Whoever orally, or by telegraph, telephone or by written or printed communication, or by any other means, maliciously and wilfully threatens to abduct, kidnap, lead, take, carry away, decoy, wound, maim or kill any person, or one related by blood, marriage or adoption to such person, with intent thereby to extort money, goods, chattels or any other things of value, shall be imprisoned in the penitentiary not less than five years nor more than thirty years; provided, that any person violating this section of this act may be prosecuted and punished as for a separate offense under this section in any county in which, or into which, or through, or from which such threat was made or sent.

Sec. 13386-5. Conspiracy; penalty.

SECTION 6. If two or more persons conspire together to commit any offense defined in the preceding sections of this act, or General Code sections 12424, 12425, or 12427, and one or more of such persons shall do any act to effect the object of such conspiracy, each of the persons who is a party to such conspiracy shall be imprisoned in the penitentiary not less than five years, nor more than thirty years.

Repeal.

SECTION 7. That section 13386 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 26.

(Amended Senate Bill No. 43)

AN ACT

To make an appropriation for the use of the registrar of motor vehicles for the purpose of carrying out the provisions of the act to provide reimbursement for hospitals on account of expenses incurred for the care of indigent persons.

(See Edition of "Appropriation Acts".)

File No. 27.

(Amended Senate Bill No. 48)

AN ACT

Providing for the appropriation of \$67,450 to defray the financial obligation of the state incurred for the salaries of county superintendents under section 4744-1 and section 4744-3 of the General Code for the period from January 1, 1933, to January 1, 1934 and amending sections 4744-1 and 4744-3 of the General Code.

Be it enacted by the General Assembly of the State of Ohio:

Appropriation for salaries of county superintendents of schools.

SECTION 1. The sum of \$67,450 is hereby appropriated and shall be deducted from the apportionment of revenues accruing to the village and rural school districts of the state from the liquid fuel tax revenues levied and collected under the authority of amended substitute senate bill No. 354 and placed to the credit of "the state public school fund". The sum of \$67,450 hereby appropriated shall represent full redemption for the share of the state in the salaries of the county superintendents of schools for the period beginning January 1, 1933 and ending January 1, 1934, as required under section 4744-1 and section 4744-3 of the General Code. The auditor of state is hereby authorized to draw his warrant upon the treasurer of state in favor of the county treasurer in each county for the amount so certified by such treasurer to be due and payable to the said county from the state as its share of the salary of the county superintendent of schools in and for said county. The total amount of such warrants issued by the treasurer of state shall not be greater than \$67,450, nor shall the amount paid to any one county exceed that shown by the county treasurer under oath prior to August 1, 1933, as the amount due from the state as its share of the salary of the county superintendent of schools in and for such county school district for the period beginning January 1, 1933 and ending January 1 of the year 1934 less the deduction of five (5%) percent of such salary. Provided that the treasurer of state shall issue no such warrant nor pay any sum from such fund to apply on

the salary of any county superintendent where the salary paid to such superintendent from the funds of the county school district exceeds \$3,500.00 per annum. The amount so paid by the treasurer of state to the county treasurer in each county shall be deducted from the proceeds of "the state public school fund" accruing to the school district under the control and supervision of the county board of education in and for said county, the distribution of which fund is to be made to such districts on the basis of the average daily attendance of public school pupils therein as provided in section 5542-18 of the General Code. In computing the amount to be deducted from the distribution per pupil in average daily attendance to the district and parts of districts under supervision and control of the county board of education, such distribution being provided for under section 5542-18 of the General Code, the auditor of state shall first ascertain the sum to be apportioned from "the state pupil school fund" for each pupil in average daily attendance in each school district of the state, then he shall divide the sum certified to him by the county treasurer as the amount due from the state as its share of the salary of the county superintendent of such county less the deduction of five (5%) per cent thereof, by the total average daily attendance of public school pupils in and for the district and parts of districts under the supervision and control of the county board of education in and for said county, and the correct amount so obtained by such division shall be deducted from the per pupil distribution to each such district and part of district located in said county provided that such deduction per pupil shall not apply to the distributions allocated to any school district not under the supervision and control of a county board of education or any district not included in the definition of county school districts as provided in section 4684 of the General Code.

SECTION 2. That sections 4744-1 and 4744-3 of the General Code be amended to read as follows:

Salary and expenses of county superintendent; how paid.

Sec. 4744-1. The salary of the county superintendent shall be fixed by the county board of education to be not less than twelve hundred dollars per year, and shall be paid out of the county board of education fund on vouchers signed by the president of the county board. *** The county board may also allow the county superintendent a sum not exceeding three hundred dollars per annum for traveling expenses and may employ an efficient stenographer or clerk for such superintendent. The *** *total* salaries and expenses paid by the county school district shall be prorated among the village and rural school districts *and parts of villages and rural school districts* in proportion to the *average daily attendance of public school pupils* in each district *and part of district* but the county board of education must take into consideration and use any funds secured from the county dog and kennel fund or from any other source and which is not already appropriated before the amount is prorated to the various rural and village districts. The provisions of this section shall be in full force and effect on and after January first (1), 1934.

County board of education fund.

Sec. 4744-3. The county auditor when making his semi-annual apportionment of the school funds to the various village and rural school districts shall retain the amounts necessary to pay *** the salaries of the county and assistant county superintendents and for contingent expenses as may be certified by the county board. Such amounts shall be placed in a separate fund to be known as the "county board of education fund." *** The provisions of this section shall be in full force and effect on and after January 1, 1934.

Constitutionality.

SECTION 3. The sections of this act, and every part of such sections are hereby declared to be independent sections and parts of sections, and the holding of any section or part thereof to be void and ineffective, shall not affect any other section or part of section.

Repeal.

SECTION 4. That said original sections 4744-1 and 4744-3 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 21, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 28.

(Amended Substitute Senate Bill No. 51)

AN ACT

To amend section 614-103 of the General Code, relative to the definition of the term "private motor carrier", and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 614-103 of the General Code be amended to read as follows:

"Private motor carrier" and "motor vehicle" defined.

Sec. 614-103. The following words and terms when used in this chapter, unless the same are inconsistent with the text, shall be construed as follows:

(a) The term "private motor carrier" shall include every corporation, company, association, joint stock association, person, firm or co-partnership, their lessees, legal representatives, trustees, receivers or trustees appointed by any court whatsoever, when engaged in the business of private carriage of persons or property, or both, or of providing, or furnishing such transportation service, for hire, in or by motor propelled vehicles of any kind whatsoever, including trailers, over any public highway in this state, but shall not include *any corporation, company, association, joint stock association, person, firm or co-partnership, their lessees, legal representatives, trustees, receivers or trustees appointed by any court whatsoever, in so far as they may be engaged:*

(1) *As a motor transportation company as defined in section 614-84 of the General Code;*

(2) *In the transportation of persons or property, or both, exclusively within the territorial limits of a municipal corporation or within such limits and the territorial limits of municipal corporations immediately contiguous thereto;*

(3) *In the transportation of persons in taxicabs in the usual taxicab business, or in hotel busses operating to and from hotels;*

(4) *In the transportation of pupils in school busses operating to or from school sessions or school events;*

(5) *As a motor transportation company holding a certificate of public convenience and necessity for the transportation of persons, in the carriage of persons in emergency motor vehicles under a special contract for the entire vehicle for each trip, to or from any point on the route of such motor transportation company, and provided that such use of such emergency motor vehicles shall be reported and the tax paid as prescribed by the commission by general rule or temporary order;*

(6) *In the transportation of farm supplies to the farm or farm products from farm to market;*

(7) *In the operation of motor vehicles for contractors on public road work; or*

(8) *In the transportation of property incidental to the carriage of the operator's own merchandise, or in the transportation of property in a private passenger car, in either case, from not more than one consignor and not exceeding loads of one thousand pounds in weight.*

(b) The term "motor vehicle" shall include any automobile, automobile truck, motor bus or any other self-propelled vehicle not operated or driven upon fixed rails or tracks and shall include trailers.

Repeal.

SECTION 2. That said existing section 614-103 of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The provisions of this act shall be enacted into law and become effective at the earliest possible time and shall be in full force and effect from and after its passage and approval by the governor.

The reason for such emergency lies in the fact that the operation of Amended Substitute Senate Bill No. 47 unless further amended by the operation of this act will greatly hamper the distribution of newspapers and the dissemination of news to the people of rural Ohio, throwing many persons out of work and adding to the already distressing unemployment situation in the state.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 29.

(Amended Senate Bill No. 53)

AN ACT

To amend section 1 of Amended Senate Bill No. 200, an act entitled "To authorize the county commissioners of any county to provide direct housing relief and for the auditor to deduct said amount from the tax settlement with each taxing subdivision," passed by the Ninetieth General Assembly in regular session on March 22, 1933, approved April 6, 1933, and filed in the office of the secretary of state at Columbus, Ohio, on the 10th of April, 1933, relative to direct housing relief.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of Amended Senate Bill No. 200, passed by the Ninetieth General Assembly in regular session on March 22nd, 1933, approved April 6, 1933, and filed in the office of the secretary of state at Columbus, Ohio, on the 10th day of April, 1933, be amended to read as follows:

County commissioners authorized to provide direct housing relief; procedure.

Sec. 1. In addition to all other forms of relief, the commissioners of any county are authorized to appropriate the sum that said commissioners decide is necessary for the purpose of direct housing relief to indigent persons. Said commissioners may appoint the clerk of the board of county commissioners to investigate claims and demands for such relief. The clerk may issue a voucher to the auditor of the county each month for the rent of any indigent person whom he finds is entitled to such relief, *which amount so allowed each month shall be not less than \$4.00 for a 2 room suite, \$5.00 for a 3 room suite, \$6.00 for a 4 room suite, \$7.00 for a 5 room suite and \$8.00 for a 6 or more room suite; *** but* such voucher shall in no case *** exceed the sum of ten dollars *per suite or single house, nor shall the total of such vouchers issued upon any one taxable property exceed in any one month one-twelfth of the total annual tax exclusive of special assessments upon such property for the preceding calendar year.* Such voucher shall give the line and page of the book of the tax list of the county on which such property is entered and otherwise identify same as the auditor may direct and upon presentation of such voucher to the auditor, the auditor shall issue a warrant mentioning the property described in said voucher which shall be received by the treasurer on payment of taxes on the premises mentioned on said voucher. Said warrant shall not be negotiable or received by the treasurer in payment of taxes of any property except the property mentioned therein. At each semi-annual settlement between the treasurer and the auditor, the warrants that have been presented for the payment of taxes as herein provided shall be entered on a book provided by the auditor who shall deduct from each taxing subdivision the portion of the tax which is represented by said warrants and in making the settle-

ment with each taxing subdivision amounts so deducted shall be entered upon same as taxes withheld for direct housing relief.

Repeal.

SECTION 2. That section 1 of the said Amended Senate Bill No. 200 be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 30.

(Senate Bill No. 56)

AN ACT

To authorize the director of public works of Ohio to convey to the director of highways of Ohio, as much of the lands of the old abandoned Ohio canal in Licking county, Ohio, as the director of highways may deem necessary for use in highway improvements in said county and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Conveyance of canal lands in Licking county to director of highways authorized.

SECTION 1. That the director of public works, subject to the approval of the governor and the attorney general, be and he is hereby authorized

to convey to the director of highways any portion of said abandoned Ohio canal in Licking county that is now occupied by state highways, or, that may be designated by maps filed with the director of public works, within one year from the effective date of this act, by the director of highways, as he may deem necessary in any scheme of highway improvement over or adjacent to said abandoned canal.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that highway improvements which are a part of the federal public works program are being delayed through inability to transfer this right of way. Therefore this act should go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed September 20, 1933.

Approved September 28, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 30th day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 31.

JOINT RESOLUTIONS

(House Joint Resolution No. 1)

JOINT RESOLUTION

Relative to committee to wait upon the governor.

Be it resolved by the General Assembly of the State of Ohio, That a committee of two on the part of the House of Representatives and two on the part of the Senate be appointed to notify the governor that the general assembly is now in special session in obedience to his call and ready to receive any communication he may desire to transmit.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted August 16, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 24th day of August, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 1.

(Senate Joint Resolution No. 1)

JOINT RESOLUTION

Relative to the appointment of a special joint committee on taxation and relief.

Be it resolved by the General Assembly of the State of Ohio, That upon the adoption of this resolution a special joint committee to consist of senators Gunsett, as chairman, Lewis, Annat, Whittemore and Yoder on the part of the Senate, and Messrs. Lawrence, Jones of Jackson, Jones of Portage, Goodwin and Walser on the part of the House of Representatives, be and is hereby appointed as a special joint committee for the purpose of considering all bills and resolutions introduced at this special session of the 90th General Assembly dealing with taxation and relief matters.

Be it further resolved, That said committee shall report back said bills and resolutions, together with its findings and recommendations to both houses of the 90th General Assembly at the earliest possible time.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted August 16, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 24th day of August, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 2.

(Amended Senate Joint Resolution No. 3)

JOINT RESOLUTION

To authorize the appointment of a special commission to study the tax problem of the state of Ohio, and to draft laws necessary to provide a permanent and effective system of taxation.

WHEREAS, One of the greatest and most important problems confronting the people of the state of Ohio and the general assembly is that of taxation; and

WHEREAS, The time of the members of both the Senate and House of Representatives during this special session is going to be largely taken up by the consideration of measures to meet the present emergency; and

WHEREAS, Any laws passed to provide revenue to meet the relief and school problems now confronting the state will be of a temporary nature and will not provide a permanent solution of the tax problem; now, therefore

Be it resolved by the General Assembly of Ohio in special session, That there be and there is hereby authorized to be appointed a special joint taxation commission of eleven members, who shall serve without compensation but who shall be paid actual and necessary traveling expenses, consisting of three members of the Senate, to be appointed by the president of the Senate, three members of the House of Representatives, to be appointed by the speaker of the House, and five representative citizens of the state, to be appointed by the governor; to make such investigation and study as it deems necessary and proper, and to prepare and recommend to this general assembly such specific changes in or amendments to the taxation laws as will in the most effective, fair and equitable manner spread the burden of taxation,

both state and local, on all persons or property, within the state, which should be subject to taxation and should contribute towards meeting the expenses of government; and provide a permanent and effective system of taxation.

This commission is hereby authorized to hold sessions at Columbus or elsewhere in the state, to choose a chairman from among its legislative members, to employ a secretary and counsel and such other assistants as may be needed, to take testimony and subpoena witnesses and compel the production of books, documents and papers, and otherwise have all the powers of a legislative committee.

It shall report at the earliest possible time after its appointment, the result of its investigations and labors, with its recommendations to any adjourned or special session of this general assembly together with such bills ready for introduction and consideration, as it shall deem necessary and advisable to carry its recommendations into effect for the betterment of the taxation system of this state.

It shall be the duty of the superintendent of state buildings to furnish this commission with proper offices and furniture in the city of Columbus, to enable it to hold its meetings and perform its duties. The expenses of the commission shall be payable upon the certificate of the chairman of such commission. The board of control is hereby authorized and directed to set aside an amount sufficient to pay, and for the purpose of paying, the actual and necessary expenses of said commission.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted August 24, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 1st day of September, A. D. 1933.

GEORGE S. MYERS.
Secretary of State.

File No. 3.

(House Joint Resolution No. 6)

JOINT RESOLUTION

Relative to naming the Blaine viaduct on route No. 40, in Belmont county.

WHEREAS, The Blaine viaduct, on state route No. 40, in Belmont county, is to be dedicated, with appropriate exercises on September 3rd, 1933; and

WHEREAS, The American Legion has selected the name, "Arches of Memory," for the Blaine viaduct and this name appears on the bronze plaques which will be unveiled September 3rd, in honor of the world war veterans of Belmont county; and

WHEREAS, It is most fitting and appropriate that the members of the Ninetieth General Assembly officially name such viaduct in honor of the heroes of Belmont county; therefore,

Be it resolved by the General Assembly of the State of Ohio, That the Blaine viaduct on state route No. 40, is hereby officially designated by the name "Arches of Memory" in honor of the world war veterans of Belmont county.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted August 30, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 1st day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 4.

(House Joint Resolution No. 7)

JOINT RESOLUTION

Relative to recess of the general assembly.

Be it resolved by the General Assembly of the State of Ohio, That when the General Assembly recesses Thursday, August 31, 1933, it recesses until 1:30 o'clock p. m. Tuesday, September 12, 1933.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted August 30, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 1st day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 5.

(Senate Joint Resolution No. 8)

JOINT RESOLUTION

Relative to the appointment of a committee to attend a legislative conference at Harrisburg, Pennsylvania.

WHEREAS, A conference of delegates representing the legislatures of seventeen states of the United States has been called by action of the general assembly of the state of Pennsylvania to meet at Harrisburg, Pennsylvania, on October 20th and 21st, 1933, for the purpose of considering the framing of reciprocal and uniform laws and regulations relating to commercial motor vehicles and making recommendations upon such subject to the several legislatures so represented, and

WHEREAS, The general assembly of the state of Ohio is entitled to representation at such conference, now therefore be it

Resolved by the General Assembly of the State of Ohio, That the president of the Senate and the speaker of the House of Representatives be, and they are hereby authorized and directed to appoint three members of the Senate and three members of the House of Representatives to be the legislative delegates to such conference representing the general assembly of the state of Ohio.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted September 21, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 6.

(Senate Joint Resolution No. 9)

JOINT RESOLUTION

Relative to adjournment.

Be it resolved by the General Assembly of Ohio in Special Session:

That when the General Assembly now in special session adjourns on Friday, September 22, 1933, it shall adjourn sine die.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted September 21, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of September, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 7.

SECOND SPECIAL SESSION

OF THE

Nineteenth General Assembly of Ohio

Begun and held in the city of Columbus, Ohio, December 6, 1933 to December 22, 1933, January 30, 1934 to May 4, 1934 and November 19, 1934 to December 12, 1934.

NOTE: The second special session of the Ninetieth General Assembly convened December 6, 1933, and adjourned December 22, 1933, until January 30, 1934, and was prorogued by the Governor May 4, 1934, until November 19, 1934, when the Second Special Session completed its session and adjourned on December 12, 1934.

STATE OF OHIO
EXECUTIVE DEPARTMENT
OFFICE OF THE GOVERNOR
COLUMBUS

PROCLAMATION

Under authority granted by article 3, section 8, of the constitution of the state of Ohio, the governor thereof is authorized in such cases of emergency, of which he is the judge, to call the general assembly of the state of Ohio into special session.

In my judgment, as governor of the state, an emergency has arisen wherein the voters by an overwhelming plurality, chose that our state should, in cooperation with the repeal of the 18th amendment to the federal constitution and the repeal of the so-called prohibition amendment to the constitution of Ohio, adopt a proper form of taxation and control of the traffic in alcoholic beverages in the state of Ohio.

Having, therefore, in mind the expression of the will of the people of our state, it becomes my duty to summon into special session the general assembly of Ohio.

Now, therefore, I, George White, governor of Ohio, by virtue of the authority vested in me, hereby order that the general assembly of the state of Ohio convene in extraordinary session at the capitol in the city of Columbus at one o'clock p. m., Wednesday, December 6th, 1933, then and there to give consideration to legislation affecting the following matters and none others to wit.

The consideration and passage of such legislation as may be deemed proper to tax, regulate and control within the state of Ohio, the manufacture, possession, use and traffic in, malt, spirituous and vinous liquors within the state of Ohio.

In testimony whereof, I have hereunto subscribed my name and caused the great seal of the state of Ohio to be affixed, at Columbus, this twenty-fourth day of November in the year of our Lord, one thousand nine hundred and thirty-three.

GEORGE WHITE,
Governor.

GEORGE S. MYERS,
Secretary of State.

[SEAL]

GENERAL LAWS

(House Bill No. 9)

AN ACT

Extending the power of political subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Temporary notes may be authorized and issued by political subdivision, when.

SECTION 1. Pending the preparation of the definitive notes authorized by any political subdivision under authority of an act entitled,—“An act to authorize taxing subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency”, and being Amended Senate Bill No. 382 of the 90th General Assembly, and in anticipation of the issuance of the same, such political subdivision may authorize and issue temporary notes in manuscript or printed form in such denominations as may be determined by the taxing authority of the same.

Anticipatory borrowing by political subdivision, when; procedure.

SECTION 2. Any political subdivision having authorized the issuance of notes under authority of said Amended Senate Bill No. 382 may borrow money in anticipation of the issuance of the same and issue the notes of such political subdivision bearing interest at not to exceed six per centum and maturing in not more than six months after their issuance and otherwise conforming to the Uniform Bond Act, except that said notes shall not be subject to the debt limitations prescribed by said Uniform Bond Act, and may pledge as security for the same such notes authorized by said Amended Senate Bill No. 382 in their definitive form or in the temporary form authorized by this act.

Sale of notes.

SECTION 3. Any political subdivision having authorized the issuance of notes under authority of said Amended Senate Bill No. 382, may sell all or any part of said notes at private sale for not less than their face value in their definitive form or in the temporary form authorized by this act.

Notes may be issued when; purpose.

SECTION 4. Notes authorized to be issued by said Amended Senate Bill No. 382 may be issued on or after January 1, 1934, as well as during

the year 1933, for current operating expenses or other indebtedness incurred or due during the fiscal year 1933.

Emergency.

SECTION 5. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that existing economic conditions have given rise to delinquencies in the payment of taxes assessed upon real property in unforeseen proportions, requiring immediate measures to authorize the borrowing of money within reasonable limitations in anticipation of the ultimate collection of such delinquent taxes for current revenues. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 12, 1933.

Approved December 12, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 12th day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 1.

(House Bill No. 10)

AN ACT

To supplement section 710-148 of the General Code of Ohio by the enactment of supplemental sections 710-148a, 710-148b, 710-148c, 710-148d, 710-148e, 710-148f, 710-148g, 710-148h, 710-148i, 710-148j, 710-148k and 710-148l, so as to provide for the incorporation, organization and regulation of mutual savings banks to be known as "societies for savings" or "savings societies", to authorize existing societies to incorporate hereunder, and to permit all such societies to become member banks of the federal reserve system, to issue capital notes and debentures and to procure the benefits of the insurance of bank deposits under the acts of congress relating to such matters, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 710-148 of the General Code of Ohio is hereby supplemented by the enactment of supplemental sections 710-148a, 710-148b, 710-148c, 710-148d, 710-148e, 710-148f, 710-148g, 710-148h, 710-148i, 710-148j, 710-148k and 710-148l to read as follows:

Society for savings or savings society; articles of incorporation; contents.

Sec. 710-148a. Any number of persons not less than twenty, a majority of whom are citizens of this state, may associate and become incorporated as a mutual savings bank without capital stock to be known as a society for savings or a savings society upon the terms and conditions and subject to the limitations hereinafter and by law prescribed.

Such persons shall subscribe and acknowledge before an officer authorized to take acknowledgment of deeds, articles of incorporation, the form of which shall be prescribed by the secretary of state, which must contain:

(a) The name by which such corporation is to be known, which shall include the terms "savings society" or "society for savings" but shall not contain the words "bank", "banker" or "banking", or words of similar meaning in any foreign language;

(b) The place where its business is to be transacted, designating the particular city, village or township;

(c) That such corporation is formed as a savings society or a society for savings;

(d) The names and postoffice addresses of its trustees, not less than five, who are to serve until the first annual meeting or other meeting called to elect trustees or have such other tenure of office as may be specified in said articles;

(e) If desired, the names of any persons who, together with the subscribers to the articles, are to be members of the corporation upon organization;

(f) If desired, any qualification for membership in such corporation, and the method of selection of members; and

(g) Any lawful provision which may be desired for the purpose of defining, limiting or regulating the exercise of the powers of the corporation, and of the trustees and of the members, and of any class of members.

The articles shall be filed in the office of the secretary of state, whereupon the secretary of state shall forthwith transmit to the superintendent of banks a copy of such articles and shall not record the same until duly authorized so to do by the superintendent of banks.

Duties of superintendent; definitions; powers of corporation.

Sec. 710-148b. Upon receipt of a copy of the articles of incorporation of such proposed society, the superintendent of banks shall make an examination in the same manner as is provided in respect to the incorporation of a bank under section 710-44 of the General Code; for the purposes of this section the term "stockholders" as used in said section shall be construed as "members". The provisions of section 710-45 and 710-46 shall be applicable to such corporation. When such articles are recorded, the incorporators and the other members, if any, designated in the articles, and their successors, shall, from the date of such recording, be and constitute a body corporate, with perpetual succession, and, as such, shall have the powers provided in section 8623-99 of the General Code. So far as consistent with this act, all provisions of the general corporation act relating to corporations not for profit shall apply to corporations incorporated hereunder.

Guaranty fund; purpose; amount; contributions repaid, when.

Sec. 710-148c. Before any such corporation hereafter organized shall be authorized to do business in this state, its incorporators shall create a guaranty fund for the protection of its depositors against losses upon its loans and investments, whether arising from depreciation in the market value of its securities or otherwise, and for expenses of organization and of the first year's operations. Such guaranty fund shall be created by paying to the credit of such corporation, in cash, at least thirty-five thousand dollars (\$35,000), and at least five thousand dollars (\$5,000) additional to cover said expenses. Contributions to such fund may be repaid by such corporation to the contributors pro rata whenever such repayment will not reduce the surplus hereinafter provided for to less than ten per centum of the whole amount of the deposits, nor to less than fifty thousand dollars (\$50,000), provided that the superintendent of banks shall approve in writing the time and amount of such repayment to the contributors. In case of the liquidation of the corporation, after the payment of the expense of liquidation and the payment of debts and deposits, the contributions by way of providing for expenses shall be repaid to the contributors thereto pro rata; and after the full repayment thereof, the contributions to the guaranty fund shall be repaid to the contributors thereto pro rata before any distribution of surplus shall be made among depositors.

Investments, how made; distribution of income or profits; limitation of deposit.

Sec. 710-148d. Such corporation shall be capable of receiving from any person or persons disposed to obtain and enjoy its advantages any deposit or deposits of money and to use and improve the same for the purposes and according to the directions herein mentioned and provided. Investments thereof may be made in the same manner as investments of funds by savings banks organized under the laws of this state, and the income or profits thereof shall be applied and divided among the persons making deposits, their executors, administrators, assigns and successors in just proportion and with such reasonable deductions as may be chargeable thereon, and such deposits may be withdrawn at such times and in such manner as shall be provided for in the rules and regulations appertaining to the same. No compensation or profit shall accrue or be paid to members or trustees as such, other than reasonable compensation to trustees for attendance at meetings of the trustees or of committees thereof. Such corporation shall have the right to limit the aggregate amount which any one person may deposit, and it may refuse to receive any deposit and may at any time return all or any part of any deposit as may be determined by the trustees.

Payment of dividend or interest on deposits; surplus fund.

Sec. 710-148e. Before any dividend or interest on deposits shall be paid by such corporation, it shall have a surplus fund equal to not less than five per centum of the whole amount of deposits; and it shall gradually increase such surplus fund to an amount equal to ten per centum of the amount of deposits. Nothing herein contained shall prevent such corporation from increasing such surplus fund to such an amount in excess of ten per centum of the deposits as the trustees shall deem adequate for the protection of the deposits. For the purpose of this section, the surplus fund shall be understood to mean the net assets of such corporation over and above the amount of its debts and deposits, excluding, however, from its debts its liability on capital notes or debentures as hereinafter authorized if such capital notes or debentures are subordinated to its other debts and deposits.

Loans to officer or trustee prohibited.

Sec. 710-148f. No officer or trustee of such corporation shall hereafter borrow any of its funds or shall become surety for loans by such corporation to others, or directly or indirectly, whether on behalf of himself or others, become an obligor for money borrowed of the corporation.

Statutory provisions applicable.

Sec. 710-148g. All statutory provisions in effect from time to time relating to examinations of banks, payment of fees to the superintendent of banks, keeping books and accounts, establishing branches, making reports to the superintendent of banks, furnishing by officers of bonds for

the faithful performance of their duties as such officers, compliance with lawful orders of the superintendent of banks, consolidation with or transfer of assets to another society for savings or bank or going into liquidation (in which cases the voting rights shall be exercised by the members), powers of the superintendent of banks to take possession of the business and property of any bank and to do therewith as provided by law, appointment of conservator of a bank, resumption of business by a bank, liquidation of banks, purchase of real estate by banks, receipt and payment of deposits by savings banks, power of the board of directors of a savings bank to provide rules and regulations relating to deposits, providing and letting out safety deposit boxes, receiving property for safe keeping, deposits in names of minors, joint deposits, maintenance and depositing of reserves required of savings banks, payment of deposits in trust for another, dealing in foreign exchange, and the provisions of section 710-172 of the General Code, shall be applicable to corporations incorporated hereunder. The trustees shall cause minutes of meetings to be kept and recorded as directors of a bank are required to do.

May become member bank under federal reserve act; rights and powers.

Sec. 710-148h. Such corporation shall have the right and power to become a member bank under the federal reserve act, upon the terms and conditions set forth in the act of congress known as the Banking Act of 1933, or as may hereafter be provided by law. Every such corporation which becomes a member bank shall have the right and power to do everything required of or granted by said federal reserve act and amendments thereof to member banks, and shall be subject to the provisions of section 710-5 of the General Code.

Insurance of deposits.

Sec. 710-148i. Such corporation may do all things necessary or proper, including the purchase of stock in the Federal Deposit Insurance corporation, to secure temporary and permanent insurance of deposits in accordance with the provisions of said banking act of 1933, or as may hereafter be provided by law.

Capital notes or debentures issued, when; amounts; terms and conditions.

Sec. 710-148j. Such corporation may issue its capital notes or debentures at such times, in such amounts and subject to such terms and conditions as the superintendent of banks shall in writing approve; provided that in no event shall such terms and conditions require or permit that the holders of such capital notes or debentures be held individually responsible as such holders for any debts, contracts or engagements of such corporation.

Certificate filed by society with secretary of state, when; purpose; fee.

Sec. 710-148k. Any society for savings or savings society now doing business in this state may become subject to and entitled to the privileges of this act by filing with the secretary of state a certificate signed by its president or vice president and its secretary or assistant secretary to the effect that such society by the affirmative vote of two-thirds of the trustees thereof has elected to avail itself of the privileges and powers conferred by this act and setting forth such matters as would be required in original articles of incorporation of a society for savings incorporated under this act, and thereupon such society shall be deemed to be incorporated hereunder and shall have such powers only as corporations incorporated under this act may have. Such certificate shall be accompanied by a fee of twenty-five dollars. A copy of such certificate shall be delivered by such corporation to the superintendent of banks. The secretary of state shall record such certificate and all other certificates relating to such corporation thereafter filed.

Validity of provisions.

Sec. 710-148l. If any provision of this act, or the application thereof to any person or circumstances, is held invalid, the remainder of the act and the application of such provision to other persons or circumstances, shall not be affected thereby.

Emergency.

SECTION 2. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity is that existing laws do not adequately provide for the admission to the federal reserve system, the issue of capital notes and debentures, and the insurance of bank deposits pursuant to the act of congress known as the Banking Act of 1933, of societies for savings and savings societies in this state, and owing to existing banking conditions it is advisable that such institutions now or hereafter organized have the same standing in such respects as other financial institutions. Therefore, this act shall take effect immediately.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed December 14, 1933.

Approved December 15, 1933.

GEORGE WHITE,

Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 15th day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 2.

(House Bill No. 6)

AN ACT

To permit the tax commission as assessor of the shares and/or capital, and/or deposits of financial institutions placed in the hands of conservators, receivers or other liquidators, during or prior to the year 1933, to adjust assessments thereon upon an equitable basis, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Assessment of assets of financial institutions may be adjusted by tax commission, when.

SECTION 1. The tax commission of Ohio is hereby authorized to assess or reassess for the years 1932, 1933 and 1934, the shares and/or capital, and/or deposits of financial institutions which were placed in the custody of conservators, receivers or other liquidators, in or prior to the year 1933, so that the shares and/or capital, and/or deposits of such financial institutions shall not be assessed in excess of the true value thereof in money, anything in the General Code of this state to the contrary notwithstanding.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity arises because of the banking holiday and the failure of many financial institutions, and the lack of authority on the part of the tax commission to adjust assessments of such institutions. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 21, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 3.

(House Bill No. 12)

AN ACT

To amend section 1921-2 of the General Code, relative to the admission of wives, widows or dependent mothers of Spanish American war veterans to the Madison home, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1921-2 of the General Code be amended to read as follows:

Wives, widows or mothers of veterans may be admitted to Madison home.

Sec. 1921-2. Subject to the provision that preference be given to those entitled to admission to the Madison home under sections 1921 and 1921-1 of the General Code, there may be admitted to the Madison home *** the wives, widows or dependent mothers of honorably discharged soldiers, sailors, and marines who served the United States government in the war with Spain, and not to exceed ten wives, widows or dependent mothers of honorably discharged soldiers, sailors and marines, who served the United States government in the world war for any period of time between the 6th day of April, 1917, and the 11th day of November, 1918, the China relief expedition, the Philippine insurrection or any other war or campaign in which the United States has been engaged or may be engaged at any future time and who, at the time of their enlistment or induction into service, were citizens of the state of Ohio; provided that such wives, widows, and dependent mothers shall have been residents of the state of Ohio for a period of at least one year preceding their admission to the Madison home, and are, at the time of their admission to said home, unable to support themselves.

Repeal.

SECTION 2. That existing section 1921-2 of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that at the present time a number of Spanish American war widows, now in destitute circumstances, cannot be admitted to the Madison home, unless this act is passed, although there is now room in the home for such widows. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 14, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER
Attorney General

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 4.

(House Bill No. 18)

AN ACT

To make supplemental appropriations.

(See Edition of "Appropriation Acts.")

File No. 5.

(House Bill No. 1)

AN ACT

To provide a system of control of the manufacture and importation of and traffic in beer and intoxicating liquors in this state, including a state monopoly of the distribution and sale of spirituous liquor; for that purpose to create the department of liquor control, to consist of the board of liquor control and the director of liquor control and define their respective powers and duties; to levy a tax on the sale of wine and spirituous liquor and a gross excess profits tax on the manufacture and sale of spirituous liquor, for the use of the general revenue fund of the state; to amend sections 6203, 6212-43, 6212-49a, 6212-50, 6212-53, 6212-58, 6212-63, 6212-64, 12960, 13195-1, 13195-3, 13422-3 and 13422-6 of the General Code; to repeal sections 5223, 5266, 5669, 6030 to 6035, both inclusive, 6067 to 6069, both inclusive, 6071, 6071-1, 6075 to 6080, both inclusive, 6085, 6086, and 6086 as amended 102 O. L., 277, 6108 to 6120, both inclusive, 6187 to 6202, both inclusive, 6205, 6212-13 to 6212-17, both inclusive, 6212-17a, 6212-17d, 6212-17e, 6212-17f, 6212-17g, 6212-18 to 6212-42, both inclusive, 6212-44 to 6212-48, both inclusive, 6212-51, 6212-54, 6212-54a, 6212-55 to 6212-57, both inclusive, 12957, 12958, 12959 and 13195-2 of the General Code; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 6064-1. Title of act; definitions.

SECTION 1. This act shall be known and may be cited as the Liquor Control Act.

As used in and for the purposes of this act:

The phrase "intoxicating liquor" includes any and all liquids and compounds which contain more than 3.2 per centum of alcohol by weight and are fit for use for beverage purposes, from whatsoever source and by whatsoever process produced, by whatsoever name called and whether or not the same are medicated, proprietary, or patented; and any and all solids which contain any alcohol.

"Alcohol" means ethyl alcohol, whether rectified or diluted with water or not, whatever may be the origin thereof, and includes synthetic ethyl alcohol; but such term excludes denatured alcohol and wood alcohol.

"Beer" includes all beverages containing one-half of one per centum or more of alcohol by weight but not more than 3.2 per centum of alcohol by weight.

"Wine" includes all intoxicating liquors containing not more than seventeen per centum of alcohol by volume.

The term "spirituous liquor" includes all intoxicating liquors containing more than seventeen per centum of alcohol by volume.

"Department" means the department of liquor control, hereby created.

"Board" means the board of liquor control, hereby created; and "director" means the director of liquor control, hereby created.

"Person" includes firms and corporations.

"Commission" means the tax commission of Ohio.

"Manufacture" includes all processes by which intoxicating liquor is produced, whether by distillation, rectifying, blending, fermentation, brewing, or in any other manner whatsoever; and "manufacturer" means any person engaged in the business of manufacturing intoxicating liquor as herein defined.

The terms "wholesale distributor" and "distributor" mean a person engaged in the business of selling to retail dealers for purposes of resale.

"Hotel" shall have the meaning defined in section 843-1 of the General Code, subject to the exceptions mentioned in section 843-3 of the General Code.

"Restaurant" means a place located in a permanent building provided with space and accommodations wherein, in consideration of the payment of money, hot meals are habitually prepared, sold and served at noon and evening, as the principal business of the place; but the meaning of said word excludes drug stores, confectionery stores, lunch stands, night clubs and filling stations.

"Club" means a corporation or association of individuals organized or formed in good faith for social, recreational, benevolent, charitable, fraternal, political, patriotic, or athletic purposes, which is the owner, lessor, or occupant of a permanent building or part thereof operated solely for such purposes and membership in which entails the prepayment of regular dues and includes the place so operated.

"Night club" means a place regularly and habitually operated for profit after the hour of midnight, where food is served for consumption on the premises and one or more forms of amusement are provided or permitted for a consideration which may be in the form of a cover charge, or may be included in the price of the food and beverages, or both, purchased by the patrons thereof.

The term "at retail" means for use or consumption by the purchaser and not for resale. The term "drug store" means an establishment as defined in section 12705 of the General Code of Ohio which is under the management or control of a legally registered pharmacist.

The term "contract carrier" includes all persons transporting intoxicating liquor or alcohol belonging to or consigned to others or intended for sale to others, otherwise than as common carriers.

Sec. 6064-2. Department of liquor control created; appointment of members and director; vacancies; removal.

SECTION 2. The department of liquor control is hereby created, to consist of a board of liquor control of four members, not more than two of whom shall be of the same political party, and a director of liquor control. The members of the board and the director shall be appointed by the governor with the advice and consent of the senate. Upon the

taking effect of this act, the governor shall appoint the director, and also two members of the board, who shall not be of the same political party, for terms ending on the first Monday in February, 1935, and two for terms ending on the first Monday in February, 1937. Biennially thereafter two members shall be so appointed for terms of four years, commencing on the first Monday of February.

In the event of the death, removal, resignation, or incapacity of a member, the governor, with the advice and consent of the senate, shall appoint a successor to fill the unexpired term. The governor may at any time remove any member for misfeasance, nonfeasance, or malfeasance in office.

Sec. 6064-3. Executive and administrative powers and duties of board; certified copies of rules and regulations filed, where.

SECTION 3. The board of liquor control shall have power:

1. To adopt and promulgate, repeal, rescind, and amend, in the manner herein required, rules, regulations, standards, requirements, and orders necessary to carry out the provisions of this act, including the following:

(a) Rules and regulations governing the management of the state liquor stores established and created by this act, and the manner of conducting them.

(b) Rules and regulations with reference to applications for and the issuance of permits, for the manufacture, distribution, transportation, and sale of beer and intoxicating liquor, and the sale of alcohol, subject to the provisions of this act; and governing the procedure of the department in the suspension, revocation, and cancellation of such permits.

(c) Rules, regulations, and orders providing in detail for the conduct of any retail business authorized under permits issued pursuant to this act, with a view to insuring compliance with the provisions of this act and other laws relative thereto, and the maintenance of public decency, sobriety, and good order in any place licensed under such permits.

(d) Standards, not in conflict with those prescribed by any law of this state, to secure the use of proper ingredients and methods in the manufacture of beer and intoxicating liquor to be sold within this state.

(e) Rules and regulations determining the nature, form, and capacity of all packages and bottles to be used for containing beer or intoxicating liquor to be kept or sold under this act, whether in state liquor stores or otherwise; and governing, consistently with the law, the form of all seals and labels to be used thereon. The board shall require the label on every package and bottle to state the ingredients in the liquor therein contained together with its age and alcoholic content.

(f) Uniform rules and regulations governing all advertising with reference to the sale of beer and intoxicating liquor throughout the state and advertising upon and in premises licensed for the sale of beer or intoxicating liquor.

(g) Rules and regulations restricting and placing conditions upon the transfer of permits.

(h) Rules, regulations, and orders limiting the number of permits of any class within the state or within any political subdivision of the state; and for such purpose adopting reasonable classifications of persons or establishments to which any class of permits provided for by this act may be issued within any such political subdivision.

(i) Rules, regulations, and orders consistent with the provisions of this act, with reference to sales of beer and intoxicating liquor on Sundays and holidays and with reference to the hours of the day during which and the persons to whom intoxicating liquor of any class may be sold, and regulations with reference to the manner of sale.

Every rule, regulation, standard, requirement or order of the board, and repeal, amendment, or rescission thereof, shall be posted for public inspection in the principal office of the department and a certified copy thereof shall be filed in the office of the secretary of state. An order applying only to a person or persons named therein shall be served on the person or persons affected, by personal delivery of a certified copy, or by mailing such certified copy to each person affected thereby, or in the case of a corporation, to any officer or agent thereof upon whom a service of summons may be served in a civil action. The posting and filing required by this act shall constitute due and sufficient notice to all persons affected by such rule, regulation, or order which is not hereby required to be served. General rules and regulations of the board adopted and promulgated pursuant to this section shall be published in such manner as the board may from time to time determine.

2. From time to time to fix the wholesale and retail prices at which the various classes, varieties, and brands of spirituous liquor shall be sold by the department. Such retail prices shall be the same at all state liquor stores which may be established pursuant to this act. In fixing selling prices, the department may compute an anticipated gross profit of not to exceed thirty per cent, based on costs, plus the sum required by section 10 of this act to be paid into the state treasury. Provided, however, that on spirituous liquor manufactured in Ohio from the juice of grapes grown in Ohio the department shall compute an anticipated gross profit of not to exceed ten per cent.

3. To approve and adopt all forms for use in the administration of this act, excepting those relating to taxation.

4. For the purposes of this act, excepting the penal provisions thereof, to interpret and clarify any term in this act, whenever it may be found that such interpretation or clarification is required for the purpose of certainty, and to carry out the manifest policy of this act.

5. To consider, hear, and determine all appeals authorized by this act to be taken from any decision, determination or order of the department. The board shall accord a hearing to any person so appealing, in which such person shall have the right to be present, to be represented by counsel, to offer evidence, and to require the attendance of witnesses. In any such case, the decision of the board, made after such hearing, shall be final.

6. To adopt, repeal, and amend by-laws in relation to its meetings

and the transaction of its business and regulating its procedure on appeal, consistently with the provisions of this act.

7. To consider and make recommendations upon any matter which the director may submit to it for recommendation and to pass upon and determine any matter which he shall submit to it for determination.

8. To require of the director and of any officer, department, board, or commission of the state government or of any county, township, or municipal officer in this state, information with respect to the social and economic effects of this act; and all such officers, departments, boards, and commissions are hereby required to furnish such information when requested in writing by the board.

9. To submit to the governor amendments to this act or any other act affecting the sale of intoxicating liquor in this state when it deems desirable.

10. For the purpose of any hearing or investigation which it is authorized or required by this act to conduct, the board or its director as its executive secretary, or any agent of the department designated in writing for that purpose, shall have power to administer oaths, take depositions, issue subpoenas, compel the attendance of witnesses and the production of books, accounts, papers, records, documents, and testimony. In case of disobedience of any person to comply with the order of the board or a subpoena issued by the board, or any of its members, the director, or such agent, or on the refusal of a witness to testify to any matter regarding which he may be lawfully interrogated, the common pleas judge of the county in which the person resides, on application of any member of the board, or its director, shall compel obedience by attachment proceedings as for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein. Each officer who serves such subpoena shall receive the same fees as a sheriff and each witness who appears, in obedience to a subpoena, before the board, or a member, or the director, shall receive for his attendance the fees and mileage provided for witnesses in civil cases in courts of common pleas, which shall be audited and paid in the same manner as other expenses are audited and paid, upon the presentation of proper vouchers, approved by any two members of the board. No witness subpoenaed at the instance of a party other than the board, or one of its members, or the director, or such agent, shall be entitled to compensation unless the board shall certify that his testimony was material to the matter investigated.

The foregoing enumeration of powers of the board of liquor control shall not derogate from or prejudice any other power expressly or impliedly granted to the board by any other provision of this act; but excepting as herein expressly provided, the board shall not have or exercise executive or administrative duties or powers.

Sec. 6064-4. Selection of chairman; public hearings.

SECTION 4. The board of liquor control shall annually choose its own chairman. It shall from time to time compile and cause to be pub-

lished in reasonable detail, information as to its financial and other operations; and shall hold not less than four public hearings annually for the purpose of hearing general complaints as to its policies under this act, receiving suggestions with respect thereto, and for the dissemination of information to the public. All of the records of the proceedings of the department shall be open to public inspection.

Sec. 6064-5. Entire time devoted to duties of office; salary of members and director.

SECTION 5. The director of liquor control and each member of the board of liquor control shall devote his entire time to the duties of his office and shall hold no other position of trust or profit. No member of the board of liquor control, nor the director, nor any of the appointees or employees of the department, shall have any financial interest, directly or indirectly, in the manufacture, distribution, or sale of beer or intoxicating liquor.

Each member of the board of liquor control shall receive an annual salary of four thousand five hundred dollars, together with his actual and necessary traveling expenses incurred in the performance of his official duties.

The director of liquor control shall receive an annual salary of six thousand five hundred dollars and his actual and necessary traveling expenses incurred in the performance of his official duties.

Sec. 6064-6. Oath of office; bond.

SECTION 6. Each member of the board of liquor control, and the director of liquor control, shall, before entering upon the duties of his office, take and subscribe the constitutional oath of office and give bond to the state of Ohio in the amount of one hundred thousand dollars, conditioned according to law, with surety to the approval of the governor. Such bond shall be filed and kept in the office of the secretary of state. The director may require any employee of the department to give like bond in such amount as the board may prescribe, with surety to the satisfaction of the board, which shall be filed and kept in the office of the department. The premium, if any, on any bond required or authorized by this section may be paid from the moneys received for the use of the department under authority of this act or from appropriations made by the general assembly.

Sec. 6064-7. Director to be executive secretary; powers and duties.

SECTION 7. The director of liquor control shall be the executive secretary of the board of liquor control. Subject only to the powers and duties of the board as set forth in section 3 of this act, all the powers and duties by this act vested in or imposed upon the department shall be exercised and performed by the director, who shall administer the affairs of the department, excepting as otherwise specified in this act.

Sec. 6064-8. Powers and duties of department, statutory, specific and implied.

SECTION 8. The department of liquor control shall have all the powers and duties vested in and imposed upon a department of state administration by sections 154-17, 154-18, 154-19 and 154-22 of the General Code; and all the powers of the board of liquor control which shall be exercised by the board in the name of the department. In addition thereto, the department shall have and exercise the following powers:

1. To control the traffic in beer and intoxicating liquor in this state, including the manufacture, importation, and sale thereof, as in this act provided.

2. To grant, refuse, suspend, revoke and cancel permits for the manufacture, distribution, transportation and sale of beer and intoxicating liquor and the sale of alcohol, as authorized or required by this act.

3. To put into operation, manage and control a system of state liquor stores for the sale of spirituous liquor at retail and to holders of permits authorizing the sale of such liquor, to be established throughout the state as hereinafter provided; and thereby and by means of such manufacturing plants, distributing and bottling plants, warehouses and other facilities as it may deem expedient in connection therewith, to establish and maintain a state monopoly of the distribution of such liquor and the sale thereof in packages or containers; and for such purpose to manufacture, buy, import, possess, and sell spirituous liquors in the manner provided in this act and in the regulations adopted and promulgated by the board pursuant to this act; to lease or in any manner except by purchase, acquire the use of any land or building required for any of such purposes; to purchase such equipment as may be required to effectuate the purposes of this act; to borrow money to inaugurate and carry on its business, and to issue, sign, endorse, and accept, notes, checks, and bills of exchange; but any and all obligations of the department created under authority of this paragraph shall be a charge only upon the moneys received by the department from the sale of spirituous liquor pursuant to this act and its other business transactions in connection therewith, and shall not be general obligations of the state of Ohio.

4. To enforce the provisions of this act and the rules, regulations, and orders of the board of liquor control and the penal laws of this state relating to the manufacture, importation, transportation, distribution, and sale of beer and intoxicating liquors. The attorney general, any prosecuting attorney, and any prosecuting officer of a municipal corporation or a police or municipal court, shall at the request of the department prosecute any person charged with the violation of any of the penal provisions of this act or of any section of the General Code relating to the manufacture, importation, transportation, distribution and sale of beer and intoxicating liquor.

5. Subject to the provisions of this act, to determine the locations of all state liquor stores and manufacturing, distributing and bottling plants required in connection therewith.

6. For the purpose of carrying out the provisions of this section, to determine the retail selling price as defined in this act of each brand and class of wine offered for sale in this state. The determinations of the department under this paragraph shall be certified to the tax commission of Ohio and shall be posted, filed, and published in the manner provided in section 3 of this act with respect to rules, regulations and orders of the board of liquor control. The commission and all persons whose duty it is under this act to affix stamps for the payment of the tax on the sale of wine, imposed by this act, shall be guided by such determinations in the administration and observance of said taxing provisions. Any holder of a permit deeming himself aggrieved thereby may appeal from the determination of the department to the board of liquor control, whose decision thereon shall be final.

7. For the purpose of carrying out the provisions of this act and enforcing the laws of this state relating to the manufacture, importation, transportation, distribution and sale of beer and intoxicating liquor, and the sale of alcohol, to inspect, upon demand, the books, accounts, records, and memoranda, or either, of any person subject to the provisions of this act or such laws and the place where the business of such person is conducted.

8. To delegate to any of its agents or employees any power of investigation and inquiry which the department may possess; and the powers of police officers with respect to the enforcement of any of the penal laws of this state relating to beer and to intoxicating liquor. Except in his report to the department or when called upon to testify in any court or proceeding, any such agent or employer who shall divulge any information acquired by him with respect to the transactions or the business of any person while acting as such agent or employee, shall be fined not less than fifty dollars and not more than one thousand dollars and shall thereafter forever be disqualified from acting as agent or in any other capacity under the appointment or employment of the department.

9. All other powers expressly or by necessary implication conferred upon the department by any provisions of this act; and all powers necessary and proper for the exercise or discharge of any power, duty or function expressly conferred or imposed upon the department by any provision of this act.

The department of liquor control shall be a body corporate with capacity in such name to sue and be sued, to make and enter into leases and contracts of all descriptions within the scope of its functions as defined in this act, and to acquire and transfer title to personal property. The department of liquor control may terminate at will any lease entered into pursuant to this act upon first giving ninety days' notice in writing to the lessor of its intention so to do.

All contracts of lease for a state liquor store entered into by the department shall be made in writing with the lowest and best bidder after an advertisement in a newspaper of general circulation in the community

NOTE:—The word "employer" in the sixth line of paragraph number 8 of Sec. 6064-8 is as same appears in the enrolled bill. [Enron.]

wherein it is proposed to establish such store. In determining which is the lowest and best bid the department shall have consideration for the length of lease, location, size, character, quality of construction and general fitness for use as such store of the premises for which a bid is submitted.

The board shall have the power to prescribe the form of bid and shall prescribe rules and regulations pertaining to the receiving of same and the advertisement thereof; provided, however, that before accepting a bid and before entering into any contract of lease of the premises for use as a state liquor store the department shall cause to be published in a newspaper of general circulation in the community wherein such premises are located a synopsis of the terms of such proposed lease including name of lessor, location of premises and yearly rental therefor. If such newspaper is a weekly publication only such synopsis shall be published on one occasion. If such newspaper is a daily publication such synopsis shall be published on three successive days.

The department may reject any or all bids. If it rejects all bids it shall then proceed to readvertise for bids for such leases and may continue to readvertise for such bids until a bid or bids are received made to the satisfaction of the department in conformity to the provisions of this act and the rules and regulations of the board pertaining thereto.

No member of the board, or any officer or employe of the department shall either directly or indirectly have any interest in any contract of lease entered into by the department.

Sec. 6064-9. Disposition of moneys received at state liquor stores.

SECTION 9. All moneys received from the sale of liquor at state liquor stores or otherwise, or arising in the administration of this act, other than from taxes, shall be paid to the department of liquor control and shall be accounted for and paid over by the department to the treasurer of state as custodian, in the manner provided by section 10 of this act.

Sec. 6064-10. Custody and deposit of moneys; petty cash fund; amount credited to general revenue fund; treasurer of state custodian of moneys, when; bond; liquor control rotary fund; transfer of funds.

SECTION 10. The department shall by regulation provide for the custody, safekeeping, and deposit of all moneys received by it or any of its employees or agents on its behalf; but the department shall pay to the treasurer of state all moneys, checks, and drafts received for the department or for the state, at the time and in the manner provided by sections 24, 24-3, and 24-4, of the General Code, subject to contingent withdrawal in the manner provided by section 24-5 of the General Code. For emergency or petty expenditures, if the director of finance approves, the auditor of state shall issue to the department of liquor control a warrant for petty cash, from the funds in the custody of the treasurer of state for the use of the department, in the amount recommended and

approved by the director of finance. The department shall render to the auditor of state and to the director of finance a detailed account of the expenditures of such petty cash, classified as the director of finance shall prescribe, and shall report when requested by the director of finance the balance of petty cash on hand at any time. Thereafter upon written recommendation of the director of finance the auditor of state shall issue warrants to such department to replace petty cash lawfully expended, but not to increase the aggregate of such petty cash at any time above the amount approved by the director of finance. In any event, (a) a sum equal to one dollar for each gallon of spirituous liquor sold by the department during the period covered by the payment shall be paid into the state treasury to the credit of the general revenue fund in the manner provided by law; and (b) all moneys received from permit fees shall be so paid to the treasurer of state and a separate account thereof shall be kept by the department, the auditor of state, and the treasurer of state. The treasurer of state shall be the custodian of all moneys collected by the department excepting such moneys as are required by this act to be paid by the department into the state treasury. Within ten days after this act shall take effect, the treasurer of state shall give a separate and additional bond, in such amount as may be fixed by the governor, and with sureties to his approval, conditioned for the faithful performance of his duties as custodian of such moneys. Such bond shall be deposited with the secretary of state and kept in his office. Thereafter, the official bond of the treasurer of state and such additional bond or bonds as may be required of the treasurer of state under the provisions of section 298 of the General Code, shall be liable for the proper discharge of the duties of the treasurer of state as custodian of such moneys. All such moneys shall be deposited in the same manner and subject to all the provisions of law with respect to the deposit of state funds by the treasurer of state; and all interest earned by such deposits shall be collected by him and added to the principal thereof.

The moneys in the custody of the treasurer of state for the use of the department of liquor control shall be known as the "liquor control rotary fund" and shall be disbursed on the order of the auditor of state, in form prescribed by him, on the treasurer of state as custodian as aforesaid, pursuant to vouchers or invoices signed by the director of the department of liquor control, in such form as the auditor of state shall prescribe. The cost of examinations by state examiners of the bureau of inspection and supervision of public offices rendered to the department of liquor control, shall be charged against the moneys in the custody of the treasurer of state for the use of the department, by the auditor of state on statements rendered quarterly for services rendered during the preceding quarter.

Whenever, in the judgment of the board, the amount in the custody of the treasurer of state to the credit of the liquor control rotary fund is in excess of that needed to meet the maturing obligations of the department and as working capital for its further operations, the board shall certify the amount of such excess to the department of finance, together with such other facts and information as the department of finance

may require. Thereupon the department of finance shall examine the records of the department of liquor control and determine therefrom and from any other facts or information coming to its knowledge, the amount, if any, of such excess. The amount so determined by the department of finance shall be certified to the department of liquor control and to the auditor of state, and the auditor of state shall thereupon issue an order on the treasurer of state as custodian of moneys collected under this act for the amount thereby determined, to the general revenue fund of the state and a pay-in order in like amount, in the manner provided by law.

Sec. 6064-11. Allocation of state liquor stores; agent appointed, when; department may purchase, manufacture, blend or bottle liquor.

SECTION 11. Subject to the local option provisions of this act, one state liquor store shall be established in each county; and one additional store may be established in any county for each forty thousand of population of such county or major fraction thereof in excess of the first forty thousand, according to the last preceding federal census. In any location in which the department may deem it inadvisable to establish and maintain a state liquor store as a separate establishment, and in every municipality in which there is no such state liquor store, the department may appoint a person who is engaged in a mercantile business thereat as its agent for the sale of spirituous liquor and fix his compensation, which shall be in the form of an annual salary and not otherwise. The department shall require every such agent to give bond with surety to the satisfaction of the department, in such amount as the department may fix, conditioned for the faithful performance of his duties as prescribed by the department. The department may purchase spirituous liquor in barrels, casks, or other containers, and may establish a plant or plants for the manufacture of spirituous liquor or for the blending and bottling of such liquor. All spirituous liquors manufactured, blended or bottled by the department must be so labeled.

Sec. 6064-12. Regulations for sale of spirituous liquor by the department.

SECTION 12. The department shall sell spirituous liquor only, whether from a warehouse or from a state liquor store. All sales shall be in sealed containers and for resale as authorized by this act or for consumption off the premises only. The department shall not sell on credit. Deliveries shall be made in such manner as the board of liquor control by rule or regulation may determine.

The department shall list for sale the products of any manufacturer requesting it, and whose products can legally be sold in Ohio through the state liquor stores. Such stores shall carry a consigned stock of those manufacturers, who so request it, and any intoxicating liquors shall be sold on consignment to this state. All such liquor so consigned in state liquor stores shall be held at the risk of the consignor.

All purchasers of spirituous liquor from the department shall be required to fill out a prescribed form of purchase order, stating the quantity and kind desired, together with the name and address in writing of such purchaser.

If any person shall desire to purchase any variety or brand of spirituous liquor which is not in stock at the state liquor store where the same is ordered, the department shall immediately procure the same, by order or otherwise, upon the making of a reasonable deposit by the purchaser in such proportion of the approximate cost of the order as shall be prescribed by the rules or regulations of the board. The customer shall be immediately notified upon the arrival of the spirituous liquor so ordered at the store at which it was ordered. Unless he pays for the same and accepts delivery thereof within five days after the giving of such notice, the department may place such spirituous liquor in stock for general sale, and the deposit of the customer shall be forfeited.

Sec. 6064-13. Exemptions relating to storage, transportation, sale and use of spirituous liquor.

SECTION 13. Nothing in this act shall be construed to prevent the storage of intoxicating liquor in bonded warehouses established in accordance with the acts of congress and the regulations of the government of the United States, located in his state, or the transportation of intoxicating liquor to or from bonded warehouses of the United States wherever located; or to prevent a bona fide resident of this state who is the owner of a warehouse receipt from obtaining or transporting to his residence for his own consumption and not for resale spirituous liquor stored in a bonded warehouse, either in this state or in another; or the manufacture of cider from fruit, for the purpose of making vinegar, and non-intoxicating cider and fruit juice for use and sale; or to prevent a duly licensed physician or dentist from administering or dispensing intoxicating liquor or alcohol to a patient in good faith in the actual course of the practice of his profession; or to prevent the sale of alcohol to physicians, dentists, druggists, veterinary surgeons, manufacturers, hospitals, infirmaries, medical or educational institutions using the same for medicinal, mechanical, chemical or scientific purposes; or the sale or gift or keeping and storing for sale by druggists and others of any of the medicinal preparations manufactured in accordance with the formulas prescribed by the United States pharmacopœia and national formulary, patent or proprietary preparations, and other bona fide medicinal and technical preparations, which contain no more alcohol than is necessary to hold the medicinal agents in solution and to preserve the same, which are manufactured and sold as medicine and not as beverages, are unfit for use for beverage purposes, and the sale of which does not require the payment of a United States liquor dealer's tax; or to prevent the manufacture and sale of tinctures or of toilet, medicinal, and antiseptic preparations and solutions not intended for internal human use nor to be sold as beverages, and which are unfit for bev-

NOTE: The word "his" in the fourth line of Sec. 6064-13, is as same appears in the enrolled bill. [Editor.]

erage purposes, if upon the outside of each bottle, box or package of which there is printed in the English language, conspicuously and legibly, the quantity by volume of alcohol in such preparation or solution; or the manufacture and keeping for sale of the food products known as flavoring extracts when manufactured and sold for cooking, culinary or flavoring purposes, and which are unfit for use for beverage purposes; or the lawful sale of wood alcohol or of ethyl alcohol for external use when combined with such other liquids, or substances, as to make it unfit for internal use.

Sec. 6064-14. Permit required, when.

SECTION 14. No person shall directly or indirectly, himself or by his clerk, agent, or employe, manufacture, manufacture for sale, keep or possess for sale, furnish or sell any beer or intoxicating liquor in this state, or sell at retail any alcohol in this state, or transport or import any beer or intoxicating liquor or alcohol in or into this state for delivery or use herein, unless such person shall have fully complied with the provisions of this act and shall be the holder of a permit issued by the department of liquor control and in force at the time.

Sec. 6064-15. Classification of permits; fees.

SECTION 15. The following classes of permits may be issued:

Permit A-1: A permit to a manufacturer to manufacture beer and other malt liquor containing not more than six percentum of alcohol by weight and sell such product in bottles or other containers for home use and to retail and wholesale permit holders under such regulations as may be promulgated by the department. The fee for this permit shall be computed on the basis of the annual production of each plant; the initial fee shall be one thousand dollars for each plant producing five thousand barrels or less annually, and said initial fee shall be increased at the rate of five cents per barrel for all beer manufactured in excess of five thousand barrels during the year covered by the permit.

Permit A-2: A permit to a manufacturer to manufacture wine and sell such product either in glass or container, for consumption on the premises where manufactured, for home use and to retail permit holders in sealed containers only, and to wholesale permit holders under such regulations as may be promulgated by the department. The fee for this permit shall be twenty dollars for each plant producing one hundred wine barrels, of fifty gallons each, or less annually; and said initial fee shall be increased at the rate of ten cents per such barrel for all wine manufactured in excess of one hundred barrels during the year covered by the permit.

Permit A-3: A permit to a manufacturer to manufacture spirituous liquor and sell such product to the department only, to import into this state spirituous liquor for blending or other manufacturing processes, and to export from this state spirituous liquor in bulk or otherwise for sale outside this state. The fee for this permit shall be one thousand dollars for each plant; but in case of a plant producing less than five

hundred wine barrels of fifty gallons each, annually, the fee shall be at the rate of two dollars per barrel.

Permit B-1: A permit to a wholesale distributor of beer to bottle, distribute, or sell such product for home use and to class C-1, class D-1, D-4, D-5, class E and class F permit holders under such regulations as may be promulgated by the department. The fee for this permit shall be computed on the basis of annual sales and distribution of beer. The initial fee shall be one thousand dollars for each distributing plant or warehouse and said initial fee shall be increased at the rate of five cents per barrel for all beer distributed and sold in Ohio in excess of five thousand barrels during the year covered by the permit.

Permit B-2: A permit to a wholesale distributor of wine to bottle, distribute or sell such product for home use and to class C-2, class D-2, D-4, D-5, and class E permit holders, in sealed containers only. The fee for this permit shall be five hundred dollars for each distributing plant or warehouse; and said initial fee shall be increased at the rate of ten cents per wine barrel of fifty gallons for all wine distributed and sold in Ohio in excess of twelve hundred and fifty such barrels during the year covered by the permit.

Permit B-3: A permit to a wholesale distributor of wine to bottle, distribute or sell sacramental wine for religious rites upon applications signed, dated and approved in the manner required for the purchase of wine for such purposes under class G permits by the fourth sub-paragraph of section twenty-two of this act. The fee for this permit shall be twenty-five dollars.

Permit C-1: A permit to the owner or operator of a retail store to sell beer in sealed containers only and not for consumption on the premises where sold, in original packages containing not less than one container and in total quantities at each sale of not more than five hundred seventy-six fluid ounces. The fee for this permit shall be fifty dollars for each location.

Permit C-2: A permit to the owner or operator of a retail store to sell wine in sealed containers only and not for consumption on the premises where sold, in original packages containing not less than one container and in total quantities at each sale of not more than three hundred eighty-four fluid ounces. The fee for this permit shall be fifty dollars for each location.

Permit D-1: A permit to the owner or operator of a hotel or restaurant licensed pursuant to section 843-2 of the General Code, or of a club, amusement park, drug store, lunch stand, boat or vessel, to sell beer at retail either in glass or container, for consumption on the premises where sold; and to sell beer at retail in other receptacles or in original packages containing not less than one container and in total quantities at each sale of not more than 96 fluid ounces and not for consumption on the premises where sold. The fee for this permit shall be one hundred dollars for each location, boat or vessel.

Permit D-2: A permit to the owner or operator of a hotel or restaurant licensed pursuant to section 843-2 of the General Code, or of a club, boat, or vessel, to sell wine at retail, either in glass or container, for consumption on the premises where sold, only at tables where meals are served. The fee for this permit shall be one hundred dollars for each location, boat or vessel.

Permit D-3: A permit to the owner or operator of a hotel or restaurant licensed pursuant to section 843-2 of the General Code, or a club, boat or vessel, to sell spirituous liquor at retail, in glass and from the container, for consumption on the premises where sold, only at tables where meals are sold. The fee for this permit shall be four hundred dollars for each location, boat or vessel.

Permit D-4: A permit to a club which shall have been in existence for a period of three years or more prior to the issuance thereof, to sell beer and any intoxicating liquor to its members only, in glass or container, for consumption on the premises where sold. The fee for this permit shall be one hundred dollars.

Permit D-5: A permit to the owner or operator of a night club to sell beer and any intoxicating liquor, at retail, in glass and from the container, for consumption on the premises where sold, only at tables where meals are served. The fee for this permit shall be one thousand dollars.

Permit E: A permit to the owner or operator of any railroad or to a sleeping car company, operating dining cars, buffet cars, club cars, lounge cars or similar equipment, to sell beer or any intoxicating liquor in any beer and any intoxicating liquor, at retail, in glass and from the container, for consumption in such car. The fee for this permit shall be fifty dollars.

Permit F: A permit to any bona fide charitable organization to sell beer for any special function lasting for a period not to exceed five days. The fee for this permit shall be five dollars.

Permit G: A permit to the owner of a drug store in charge of a registered pharmacist to be named therein, for the sale of any intoxicating liquor or alcohol upon the written prescription of a physician or dentist who is lawfully and regularly engaged in the practice of his profession in this state; for the sale of any intoxicating liquor for medicinal, mechanical, chemical or scientific purposes, to any hospital, infirmary, medical or educational institution where such liquors are used only for medicinal, mechanical, chemical or scientific purposes; for the sale of any intoxicating liquor to any physician or dentist who is lawfully engaged in the practice of his profession in this state, for use in his practice; physician, dentist or veterinary surgeon who is lawfully engaged in the practice of his profession in this state, for use in his practice; for the sale of wine for the sacramental purposes of any church or other religious body, to any recognized official thereof; and for the sale of alcohol for mechanical, chemical or scientific purposes to a person known by the seller to be engaged or employed in such mechanical, chemical or scientific pursuits; all subject to the provisions of this act relative to such sales. The fee for this permit shall be twenty-five dollars.

Permit H: A permit to a common carrier or a contract carrier to transport or import beer, intoxicating liquor or alcohol, or any or all of them, in this state, for delivery or use in this state. The fee for this permit shall be five dollars.

All initial fees prescribed by this section shall be paid when permits are issued; all other fees shall be paid at such time or times and in such manner as may be prescribed by the department. The board of liquor control may adopt and promulgate rules and regulations requiring reports or returns for the purpose of determining the amounts of such additional permit fees, and the basis of determining the amounts of class E permit fees.

Sec. 6064-15a. Temporary permits, how and to whom issued; rules and regulations pertaining thereto; provisions not applicable; returns; penalties.

SECTION 15a. Upon the taking effect of this act the state board of pharmacy shall issue to any wholesale distributor who is the holder of a class B permit heretofore or hereafter issued by the "Ohio liquor control commission" or by the department, or to any wholesale distributor or owner or operator of a retail drug store in this state who has been duly authorized by the federal government to distribute or to sell intoxicating liquor under the national prohibition act, a temporary permit to distribute and sell, or to sell, as the case may require, intoxicating liquor and alcohol until the expiration of sixty days after this act shall take effect. The fee for this permit shall be fifty dollars, which when collected shall be paid by the board to the treasurer of state as custodian of the undivided liquor permit fund created by this act; provided, however, that holders of permits issued by the "Ohio liquor control commission" or by the department shall not be required to pay such fee. Such temporary permits shall be issued only on application and exhibition of the permit or other evidence of authority issued by the proper authority of this state or department of the government of the United States and payment of such permit fee as is hereby required, and shall be limited to the person and place named in such evidence of authority. The board of pharmacy shall upon application also issue a temporary permit to any retail drug store in charge of a registered pharmacist and doing business as such on December 15, 1933. Such temporary permits shall have the force and effect of a permit issued by the department under authority of this act and shall be subject to revocation, suspension or cancellation by the department as provided in this act. Such a temporary permit issued to the owner or operator of a retail drug store shall entitle the holder thereof, during the period herein mentioned, to sell any intoxicating liquor in sealed containers only and not for consumption on the premises where sold, in original packages containing not less than one container, and in total quantities at each sale of not more than three hundred eighty-four fluid ounces, and to sell sacramental wine and alcohol under the restrictions specified in section 23 of this act for the sale of such wine and

NOTE: The word "or" in the sixth line of the second paragraph of Sec. 6064-15a, is as same appears in the enrolled bill. [EDITOR.]

alcohol. As soon as the department of liquor control shall be organized and upon request of the director thereof, the state board of pharmacy shall certify to the department and to the commission a list showing the names and addresses of the holders of all temporary permits issued by said board, and the type of permit issued to each; and thereafter, during said period of sixty days, the board shall, upon the issuance of any such temporary permit, forthwith certify the facts with respect thereto to the department and to the commission.

It shall be unlawful for the holder of a temporary retail permit issued under this section, either directly or indirectly, to solicit the sale of intoxicating liquor or alcohol through advertising or otherwise; or to display intoxicating liquor in windows or to display such liquor conspicuously at any place within his store; provided, however, that nothing in this paragraph shall be construed to prohibit the display within a store or not more than three printed announcements of a size not exceeding forty-eight inches square with the wording: "This store is temporarily licensed to sell intoxicating liquor at retail"; nor the posting within a store in a printed announcement of like size of a list of the brands of intoxicating liquor offered for sale therein, and the prices charged for the same. Whoever violates any provision of this paragraph shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than ten dollars nor more than fifty dollars; and such conviction shall work a forfeiture of such temporary permit and render the person convicted ineligible to receive or hold any type of permit authorized by this act.

The department of liquor control may at any time within the sixty day period specified in this section, by written order promulgated as provided in this act, extend any or all temporary permits issued pursuant to this section for a further specified period not exceeding sixty days after the expiration of said original sixty day period; but all such extensions shall be subject to cancellation at any time within said period of extension on ten days' notice given by the department by mail to the holder or holders thereof.

The issuance of the temporary permits provided for in this section shall be subject to the applicable provisions of sections 17 and 20 of this act, and retail sales thereunder shall be subject to the applicable provisions of section 22 of this act. The provisions of sections 18, 24 and 43 of this act shall not apply to holders of such temporary permits.

A tax is hereby imposed on the sale of intoxicating liquor at retail by the holders of temporary permits issued under this section at the rate of ten percentum of the gross receipts derived from such sales, for the use of the general revenue fund of the state. The tax commission of Ohio shall have power to adopt rules and regulations prescribing the manner of making returns, the form thereof, and the time of filing the same and paying the tax hereby imposed. Upon determining the amount of such tax due from any holder of such permit the commission shall certify such amount in duplicate to the auditor of state and to the treasurer of state. The treasurer of state shall notify such person charged with such tax of the amount thereof and such person shall pay such amount to the treasurer of state within ten days after the giving of such

notice. If any holder of a permit issued under this section fails to make a return as required by the rules and regulations of the commission, or makes a false or incorrect return, the commission shall have and exercise all powers vested in it by any law of this state relating to taxation for the purpose of ascertaining the gross receipts of such permit holder from sales of intoxicating liquor subject to the tax hereby imposed and shall certify any omitted taxes so ascertained, together with the penalty herein prescribed, to the auditor of state and the treasurer of state as provided in this section.

The following penalties are hereby imposed: For failure to make return or making false return, fifteen percentum of the amount determined by the commission pursuant to this section; for failure to pay the tax hereby imposed at the time the same is due, fifteen percentum of the amount charged, to be assessed by the auditor of state. Any such taxes and penalties remaining unpaid shall be certified by the treasurer of state to the attorney general for collection; and the same may be collected by civil action in the name of the state in any court of competent jurisdiction.

Sec. 6064-16. Applications for permits filed, when.

SECTION 16. Applications for regular permits authorized by this act may be filed with the department of liquor control at any time after this act becomes effective. No permit shall be issued by the department under authority of this act until fifteen days after the application therefor is filed.

Sec. 6064-17. Restrictions relative to issuance of permits; election on question of sale of spirituous liquor by the glass, where and when; procedure; certification of secretary of state.

SECTION 17. No permit other than a class H permit, shall be issued to a firm or partnership unless all of the members of said firm or partnership are citizens of the United States and a majority thereof have resided in this state for one year prior to application therefor; nor shall a permit, other than a class H permit, be issued to an individual unless he is a citizen of the United States who has resided in this state for at least one year prior to application therefor; nor shall any permit other than a class E or class H permit be issued to any corporation organized under the laws of any country, territory, or state other than Ohio until it shall first have furnished the department with evidence that it has complied with the laws of this state relating to the transaction of business in this state.

No person theretofore convicted of conspiracy, manufacturing, distributing, transporting, importing, possessing or selling intoxicating liquor in violation of the state or federal prohibition laws, or of any felony, shall receive or be permitted to retain any permit under this act; nor shall any such person have an interest, directly or indirectly, in any permit authorized to be issued under this act. No holder of a permit shall sell, assign, transfer, or pledge the permit granted, without the written consent of the department of liquor control.

No more than one of each type of class C or class D permit shall be issued to any one person, firm or corporation in any county having a population of less than fifty thousand, and no more than one of each type of class C or class D permit to any one person, firm or corporation for any additional fifty thousand or major fraction thereof in any county having a greater population than fifty thousand.

No class D-3 permit shall be issued to any club unless such club was engaged in the activity specified in this act as a qualification for such class of permit, on the first day of January, 1932; or unless such club shall, at the time such permit is issued, have been continuously engaged in such activity for two years.

Not more than one class D-3, class D-4 or class D-5 permit shall be issued for each two thousand population, or part thereof, in any county, city or village. No class D-3, class D-4 or class D-5 permit shall be issued in any municipal corporation, or in any township exclusive of any municipal corporation or part thereof therein, in which at the November, 1933, election a majority of the electors voting thereon voted against the repeal of section 9 of article XV of the Ohio constitution, unless the sale of spirituous liquor by the glass shall be authorized by a majority vote of the electors voting on the question in such municipal corporation or township or part thereof, hereinafter in this section designated as the liquor control district at an election held pursuant to this section or by a majority vote of the electors of the liquor control district voting on question (d) at a special local option election held in such district pursuant to section 33 of this act.

Upon the petition of fifteen per cent of the number of voters voting for governor at the last election in any such liquor control district, filed with the board of elections of the county in which such political subdivision or part thereof is located sixty days before a general election, such board of elections shall cause ballots to be prepared and hold an election at such general election upon the question of allowing spirituous liquor to be sold by the glass in such liquor control district. Such ballots shall be approved in form by the secretary of state. The results of such election shall be certified by the board of elections to the secretary of state, who shall certify the same to the state department of liquor control.

Within thirty days after this act shall take effect, the secretary of state shall prepare and certify to the department of liquor control a complete list of all the municipal corporations and townships and parts thereof in which, at the November, 1933, election a majority of the electors voted against the repeal of section 9 of article XV of the Ohio constitution.

No holder of a class D-3 permit issued for a boat or vessel shall sell spirituous liquor in any municipal corporation or township or part thereof, in which the election provided for in this section is authorized to be held, unless the sale of such liquor by the drink shall have been authorized therein by vote of the electors as provided in this section or in section 33 of this act.

Sec. 6064-18. Bond required; amount; notice to surety; liability; new or additional bond required, when; release of surety; provisions applicable to all bonds required by department.

SECTION 18. No permit, other than a class F permit, shall be issued unless and until the applicant therefor shall have furnished a bond to the state of Ohio, with surety to the satisfaction of the commission, conditioned on the faithful observance of the terms of the particular class of permit and compliance with all laws of the state of Ohio and rules, regulations, and orders of the department of liquor control and the tax commission of Ohio with respect thereto. The penal sums of such bonds for the classes of permits designated shall be fixed by the department of liquor control within the following limitations, to-wit:

1. For all class A permits, not less than two thousand dollars nor more than ten thousand dollars.
2. For all class B permits, not less than five thousand dollars nor more than twenty-five thousand dollars.
3. For all class C, class D, class E, class G and class H permits, not less than one hundred dollars nor more than one thousand dollars.

Such bonds shall be filed with the commission and kept in its office.

The tax commission of Ohio or the treasurer of state shall notify the surety on any bond required under the provisions of any section of the liquor control act of any delinquency on the part of any permit holder in the payment of a tax within ten days after such tax was due and payable. If the surety shall pay such tax within thirty days after the receipt of such notice no penalty or interest thereon shall be charged against the surety. In the event that the surety does not pay such tax within thirty days but makes payment within ninety days from the date of the receipt of such notice no penalty shall be assessed against the surety but the surety shall pay interest at the rate of six percentum per annum on the unpaid taxes from the date said taxes were due and payable. In the event the surety does not pay within ninety days then the surety shall be liable for interest and penalties.

In the event that liability upon the bond filed by the permit holder with the tax commission shall be discharged or reduced, whether by judgment rendered, payment made or otherwise, or if in the opinion of the commission any surety on the bond theretofore given shall have become unsatisfactory, or unacceptable, then the commission may require the permit holder to file a new bond with satisfactory sureties in the same amount, failing which the commission shall forthwith certify the fact to the department, which shall forthwith cancel the permit. If such new bond shall be furnished by said permit holder as above provided, the tax commission shall cancel and surrender the bond of said permit holder for which such new bond shall be substituted.

In the event that upon hearing, of which the permit holder shall be given five days' notice in writing, the commission shall decide that the amount of the existing bond together with the permit holder's known assets is insufficient to insure payment to the state of Ohio of the amount

of the tax for which said permit holder is or may become liable during any month, then the permit holder shall forthwith, upon the written demand of the tax commission, file an additional bond in the same manner and form with sureties satisfactory to the commission in any amount determined by the commission not in excess of the maximum amount of twenty-five thousand dollars, failing which the tax commission shall forthwith certify the fact to the department, which shall forthwith cancel the permit.

Any surety on any bond furnished by any permit holder as above provided shall be released and discharged from any and all liability to the state of Ohio accruing on such bond after the expiration of sixty days from the date upon which such surety shall have lodged with the secretary of the tax commission written request to be released and discharged. Provided, however, that such request shall not operate to relieve, release or discharge such surety from any liability already accrued, or which shall accrue, before the expiration of said sixty-day period. The tax commission shall promptly on receipt of notice of such request notify the permit holder who furnished such bond and, unless such permit holder shall on or before the expiration of such sixty-day period file with the tax commission a new bond with a surety or sureties satisfactory to the tax commission in the amount and form hereinbefore in this section provided, the commission shall forthwith certify the fact to the department, which shall forthwith cancel the permit. If such new bond shall be furnished by said permit holder as above provided, the tax commission shall cancel and surrender the bond of said permit holder for which such new bond shall be substituted.

The provisions of this section with respect to the cancellation and surrender of bonds, the requirement of additional bonds, and the release and discharge of sureties on bonds shall apply to any bond required by the department of any of its agents or employees; and the department shall, with respect to such bonds, have all the powers and discharge of the duties conferred and imposed upon the commission by the provisions of this section.

The bonds required hereunder shall run concurrently with the license. The liability of the surety under such bonds or any bonds required by this act for any default of the principal shall be limited to the amount of actual damages sustained on account of such defaults and the liability of the surety for all damages sustained on account of all default occurring during the entire effective period of the bond shall not exceed in the aggregate the penal sum thereof.

Sec. 6064-19. Beer, wine or spirituous liquor for resale, where purchased.

SECTION 19. No holders of class C permits, nor of class D-1, or class D-2, class D-4 or class D-5 permits, nor of class F permits, shall purchase any beer or wine for resale, excepting from holders of class A or class B permits, unless with the special consent of the department.

No holders of class D-3, class D-4 or class D-5 permits nor of class G permits shall purchase spirituous liquor for resale, excepting from the department, unless with the special consent of the department.

Sec. 6064-20. Permits issued for one year; rights and privileges of holders.

SECTION 20. Each class and kind of permit issued under authority of this act shall authorize the person therein named to carry on the business therein specified at the place or in the boat, vessel or classes of dining car equipment therein described, for a period of one year commencing on the day after the date of its issuance, and no longer, subject to suspension, revocation or cancellation as authorized or required by this act; and no such permit shall be deemed to authorize the person named therein to carry on the business therein specified at any place or in any vehicle, boat, vessel or class of dining car equipment other than that named therein, nor to authorize any person other than the one therein named to carry on such business at the place or in the vehicle, boat, vessel or class of dining car equipment named therein; excepting in either case, pursuant to compliance with the rules, regulations, and orders of the department of liquor control governing the assignment and transfer of permits, and with the consent of the department as herein provided; and excepting further in case of class G permits, the holder thereof may substitute the name of another registered pharmacist for that entered on the permit, subject to rules and regulations of the department.

Nothing in this act shall be so construed as to prohibit the holder of a class A or class B permit from selling or distributing beer or intoxicating liquor to a person at a place outside of this state, nor to prohibit the holder of any such permit or a class H permit from delivering any beer or intoxicating liquor so sold from a point in this state to a point outside of this state.

Sec. 6064-21. Restrictions applicable to sale of beer, or intoxicating liquor, for consumption on the premises.

SECTION 21. The sale of beer or intoxicating liquor for consumption on the premises, under permits authorizing such sale, shall be subject to the following restrictions, in addition to those lawfully imposed by the rules, regulations, and orders of the department, to-wit:

1. All such sales shall be made only in accordance with a printed price list posted conspicuously in a prominent place on the premises and furnished to the purchaser.

2. No beer or intoxicating liquor so sold shall be served over a bar for consumption thereat.

3. No beer or intoxicating liquor so sold shall be served to a person unless he is seated at a table; excepting that beer or intoxicating liquor may be served by a hotel in the room of a bona fide guest thereof.

4. Neither the seller nor the board of liquor control by its regulations, shall require the purchase of food with the purchase of beer or intoxicating liquor; nor shall the seller of beer or intoxicating liquor give away food of any kind in connection with the sale of beer or intoxicating liquor.

5. The seller shall not suffer or permit the purchaser to remove intoxicating liquor so sold from the premises.

Sec. 6064-22. Restrictions applicable to sale of beer, or intoxicating liquor, under all classes of permits.

SECTION 22. Sales of beer and intoxicating liquor under any and all classes of permits authorized by this act and from state liquor stores, shall be subject to the following restrictions, in addition to those lawfully imposed by the rules, regulations, or orders of the department, to-wit:

1. No beer shall be sold to any person unless he shall have attained the age of sixteen years; and no intoxicating liquor shall be sold to or handled by any person unless he shall have attained the age of twenty-one years.

2. No sales shall be made to an intoxicated person.

3. No intoxicating liquor shall be sold to any individual who habitually drinks intoxicating liquor to excess, or to whom the department has, after investigation, determined to prohibit the sale of such intoxicating liquor, because of cause shown by the husband, wife, father, mother, brother, sister, or other person dependent upon, or in charge of such individual, or by the mayor of any municipal corporation, or a township trustee of any township in which the individual resides. The order of the department in such case shall remain in effect until revoked by the department.

4. Excepting under class G permits, no sales of intoxicating liquor shall be made on Sunday or on the day of holding any election.

5. No holder of a permit shall give away any beer or liquor of any kind or description at any time in connection with his business.

Sec. 6064-23. Additional restrictions applicable to sale of intoxicating liquor and alcohol under class G permits.

SECTION 23. The sale of intoxicating liquor and alcohol under class G permits shall be subject to the following restrictions in addition to those lawfully imposed by the rules, regulations, or orders of the department, to-wit:

1. All sales under such permits shall be made by the registered pharmacist in charge of the store or by a registered assistant pharmacist, lawfully employed therein.

2. All sales to hospitals, infirmaries, medical or educational institutions for the uses authorized by such permits shall be made only upon the written, signed, dated, and sworn application of the superintendent of such institution.

3. All sales of alcohol to physicians, dentists and veterinary surgeons shall be made only on the written, signed, dated, and sworn application of such physician, dentist or veterinary surgeon, as the case may be, personally presented by him.

4. All sales of wine for sacramental purposes shall be made only upon the written, signed, dated and sworn application of the clergyman or official purchasing the same. Such application must have endorsed thereon the approval of a general administrative officer, if there be such,

of the religious group to which the purchasing clergyman or official belongs. The name, address and official position of such administrative officer, if there be such, shall be certified to the department in such manner as the board may by regulation prescribe.

5. All sales of alcohol for mechanical, chemical or scientific purposes shall be made only upon the written application of the purchaser known by the registered pharmacist or assistant pharmacist to be a person engaged or employed in such mechanical, chemical or scientific pursuits, which application shall be dated, signed, and sworn to by the purchaser thereof.

All applications required by this section shall state clearly and specifically the kind and quantity of intoxicating liquor or alcohol required and the use to which it is to be put by the person purchasing the same, and that he will not use any of the intoxicating liquor or alcohol procured thereon for a beverage or for any other use than that stated in the application.

All prescriptions and applications required by this section shall be cancelled as soon as filled by the person filling the same, by having the word "cancelled" plainly written or stamped thereon and signed and dated by the person who filled the same, and shall be kept open to public inspection. It shall be unlawful to furnish intoxicating liquor or alcohol more than once on any such prescription or application.

Each holder of such a permit shall register in an alphabetically arranged book, kept exclusively for that purpose, all prescriptions of physicians and dentists, in the following order: the name of the physician or dentist; the name of the person prescribed for; the quantity and kind of intoxicating liquors or alcohol; and the use for which prescribed. The person making the sale shall endorse upon the prescription the date upon which it was filled and his own name. Each such holder shall likewise keep a record of applications, showing the date of each, by whom made, the quantity and kind of intoxicating liquor or alcohol supplied and when, where and for what purpose and by whom the same was to be used. Each applicant shall certify to the same by signing his name thereto in such record book. Such book shall be open at all times during business hours to the inspection of the department.

For the purposes of this section, any registered pharmacist or assistant pharmacist shall have authority to administer the oath herein required.

Sec. 6064-24. Restrictions applicable to manufacturers or wholesale distributors.

SECTION 24. It shall be unlawful for any manufacturer or wholesale distributor to aid or assist the holder of any permit for sale at retail by gift or loan of any money or property of any description or other valuable thing, or by giving of premiums or rebates; and it shall be unlawful for the holder of any such permit to accept the same.

No manufacturer or wholesale distributor shall have any financial interest, directly or indirectly, by stock ownership or through interlocking directors in a corporation, or otherwise, in the establishment, maintenance

or promotion of the business of any retail dealer; nor shall any manufacturer or wholesale distributor, nor any stockholder thereof acquire, after the date when this act shall take effect, by ownership in fee, leasehold, mortgage or otherwise, directly or indirectly, in the premises whereon the business of any other person engaged in the business of trafficking in beer or intoxicating liquor is conducted; and all contracts, covenants, conditions and limitations whereby any person engaged or intending or proposing to engage in the sale of beer or intoxicating liquors promises to confine his sales of a particular kind or quality of beer or intoxicating liquor to one or more product or products, or the product or products of a specified manufacturer or wholesale distributor, or to give preference to such product or products, shall to the extent of such promise be absolutely void and of no effect; excepting that the making of such promise in any such form shall be cause for the revocation or suspension of any permit issued to any party thereto.

Sec. 6064-25. Revocation of permit, when; cancellation of permit, when; place of public accommodation.

SECTION 25. The department of liquor control may revoke any permit issued pursuant to this act for violation of any of the applicable restrictions of this act or of any lawful rule or regulation of the board of liquor control or other sufficient cause, and must revoke any such permit for any of the following causes:

1. In case of conviction of the holder or his agent or employee for violating any of the penal provisions of this act or for a felony.

2. For making any false material statement in an application for a permit.

3. For assigning, transferring or pledging a permit contrary to the rules and regulations of the board of liquor control adopted pursuant to this act.

4. For selling or promising to sell beer or intoxicating liquor to a wholesale or retail dealer who is not the holder of a proper permit at the time of the sale or promise.

5. For failure or default of the holder of a permit to pay an excise tax or any part thereof together with any penalties imposed by or under the provisions of the law relating thereto and for violation of any rule or regulation of the tax commission of Ohio in pursuance thereof.

The department shall cancel any permit issued pursuant to this act:

1. When required to do so by the provisions of section 37 of this act.

2. Excepting as otherwise provided in the rules and regulations of the board of liquor control relative to the transfer of permits, in the event of the death or bankruptcy of the holder thereof, the making of an assignment for the benefit of the creditors of the holder thereof, or the appointment of a receiver of the property of such holder.

Any person or his employee or agent who has been determined by a court having jurisdiction, to have violated section 12040 of the General Code of Ohio, or any part thereof, shall forthwith forfeit any permit

granted to him. In addition to the board, such court shall have the power to order such forfeiture. Any place granted such permit by the department, shall be deemed a place of public accommodation, within the meaning of said section 12940. Application for another permit shall not be considered by the department under one year from date of said forfeiture.

Sec. 6064-26. Cancellation of permit on initiative of department or by complaint; hearing.

SECTION 26. The department may act in the revocation or cancellation of any permit on its own initiative or on complaint of any person, after a hearing at which the holder shall be given an opportunity to be heard in such manner and upon such notice as may be prescribed by the rules and regulations of the board of liquor control. The department may suspend any permit pending such hearing and the appeal provided for in this act, but the period of such suspension shall not exceed thirty days.

Sec. 6064-27. Appeal to board of liquor control; procedure when permit revoked, cancelled or suspended.

SECTION 27. Any person deeming himself aggrieved thereby may appeal to the board of liquor control from the action of the department refusing to issue a permit or revoking a permit.

Within three days after a permit shall have been revoked, cancelled or suspended, the department shall give notice to the holder thereof by mail, addressed to him at the premises named in such permit. The holder shall thereupon surrender the permit by mailing it to the commission by registered mail or insured parcel post. A certified copy of any notice of revocation, cancellation or suspension given by the department shall be forthwith mailed to the chief of police, marshal or other chief police officer of the city or village in which the premises for which the revoked permit was issued are situated, or upon the sheriff of the county or constable of the township, in case the permit was issued for premises situated outside of any municipal corporation, together with a statement of the number of the permit, the name and place of residence of the holder, the location of the premises for which the permit was issued and the date when such permit was suspended, cancelled or revoked, and, in case of suspension, the period thereof, to the extent such facts are not disclosed by the certified copy of the notice of revocation, cancellation or suspension. In case such permit be not forthwith surrendered the department shall issue a written demand for the surrender thereof and deliver the same to the sheriff of the county in which the premises for which the same are issued are located, or to any special agent of the department, and such sheriff or agent shall immediately demand and secure possession thereof and return the same to the department.

If a permit is suspended and not revoked, or if the action of the department, revoking a permit, is reversed by the board of liquor control, the permit in question shall be forthwith returned by the department to the holder thereof; and the department shall at the same time give notice

as herein required to the police officer to whom such prior notice has been given, or his successor in office, that such permit has been restored to the holder.

Sec. 6064-28. Effect of revocation or cancellation of permit.

SECTION 28. The revocation or cancellation of any permit shall entail the loss of the privilege conferred thereby and the seizure by the department of any beer, intoxicating liquor or alcohol which it may find on the premises covered by the permit or in the possession of the holder thereof, but shall not be a bar to the prosecution of the holder for any offense under this act or the penal laws of this state committed while such permit was in force; nor shall conviction of any such offense prevent the department from seizing beer, intoxicating liquors or alcohol so found as herein provided.

Sec. 6064-29. Fees collected, where paid; undivided liquor permit fund, how and when distributed.

SECTION 29. All fees collected by the department shall be paid to the treasurer of state as custodian of the undivided liquor permit fund hereby created, at the times prescribed in section 10 of this act. Each payment shall be accompanied by a statement showing separately the amount collected for each class of permits in each municipal corporation and in each township outside the limits of any municipal corporation therein.

The undivided liquor permit fund in the custody of the treasurer of state shall be distributed on order of the auditor of state at quarterly calendar periods as follows:

To each municipal corporation the aggregate amount shown by the statements to have been collected from permits therein, for the use of the general revenue fund of such municipality.

To each township the aggregate amount shown by the statements to have been collected from permits in the territory thereof outside of the limits of any municipal corporation located therein, for the use of the general revenue fund of such township.

For the purpose of the distribution herein required, class E and class H permits and class D permits covering boats or vessels, shall be deemed to have been issued in the municipal corporation or township wherein the owner or operator of the vehicle, boat, vessel or dining car equipment to which same relates, has his or its principal office or place of business within the state of Ohio.

The distributions herein made shall be subject to diminutions for refunds as prescribed in section 39 of this act.

Sec. 6064-30. Common pleas court of Franklin county shall have jurisdiction; personal liability.

SECTION 30. No court of this state, other than the common pleas court of Franklin county, shall have jurisdiction of any action against

the board, the director, or the department, to restrain the exercise of any power or to compel the performance of any duty under this act. Neither the department, nor the members of the board, nor the director shall be personally liable in any action at law for damages sustained by any person because of any acts performed or done by the department, the board, or the director, or any employee of the department, in the performance of his duties and the administration of this act.

Sec. 6064-31. Local option privilege conferred upon electors of certain districts.

SECTION 31. The privilege of local option as to the sale of intoxicating liquors is hereby conferred upon the electors of the following districts, to-wit:

1. A municipal corporation. .
2. A residence district in a municipal corporation consisting of two or more contiguous election precincts therein, as defined by the petition hereinafter authorized.
3. A township, exclusive of any municipal corporation or part thereof therein located.

Sec. 6064-32. Number of signatures required on petition; sufficiency determined by board; time of holding election; notice.

SECTION 32. Upon presentation of a petition to the board of elections of the county wherein the district or any part thereof is located, signed by qualified electors of the district concerned, equal to fifteen per centum of the total number of votes cast for governor at the last regular state election in such district, the board of elections shall proceed as follows:

1. Within five days after such presentation, determine the sufficiency of such petition and, in case of overlapping residence district petitions presented within said period, determine which of such petitions shall govern the further proceedings of such board. But if the district be located in more than one county, the petition shall first be transmitted to the board of elections of each of the other counties in which any part of such district may be located, for investigation and report with respect to said matters and things, in such rotation as may be determined by the board of elections to which the petition is presented; and each of such other boards of elections shall make such report within five days from the date of transmission of such petition to it; in which event the time within which the final decision of the board of elections to which the petition shall have been presented must be made shall be extended accordingly.

2. If the petition shall be found sufficient and, in case of overlapping residence district petitions, after the governing petition shall have been determined, the board of elections to which the petition has been presented shall fix the time of holding a special election in the district for the submission of the questions hereinafter specified, which time shall

not be less than thirty days nor more than ninety days after the determination of such questions, and certify the time so fixed to the board or boards of elections of any other county or counties in which any part of such district is situated.

3. Give notice of such election in each county in which any part of such district is situated, in the manner and within the time provided by law.

When, within five days after the filing of a residence district petition pursuant to this section, another residence district petition is filed with the same or another competent board of elections, which includes territory covered by the petition first so filed, that petition shall govern which applies to the territory containing the lesser number of election precincts, if otherwise sufficient; and if such second petition covers the same territory as that covered by the first, such second petition shall be disregarded and the first petition shall govern, unless the first petition is insufficient.

Sec. 6064-33. Expense of election, where charged; questions submitted; ballots.

SECTION 33. A special election shall be held in the district at the time fixed as herein provided; and in cases in which the district does not constitute a political subdivision, the expenses of holding such election, otherwise chargeable by law to a political subdivision, shall be charged to the municipal corporation or township of which the district is a part, as the case may require.

At such election each and all of the following questions shall be submitted to the electors of the district, to-wit:

(a) "Shall the sale of any intoxicating liquor be permitted in"?"

(b) "Shall the sale of wine by the package for consumption off the premises where sold, be permitted in.....?"

(c) "Shall the sale of wine for consumption on and off the premises where sold, be permitted in.....?"

(d) "Shall the sale of spirituous liquors by the glass be permitted in.....?"

(e) "Shall state liquor stores for the sale of spirituous liquor by the package, for consumption off the premises where sold, be permitted in"?"

The board of elections to which the petition is presented shall cause ballots to be printed for use at such election in accordance with section 4785-103 of the General Code, excepting that, if such special election is held at the same time at which a general election is held, separate ballots shall be used therefor. All of the foregoing questions shall be set forth on each ballot and the board of elections shall cause to be inserted in each question the name or an accurate description of the district in which the election is to be held. Votes shall be cast in the manner provided in said section 4785-103 of the General Code.

Sec. 6064-34. Effect of result of election.

SECTION 34. If a majority of the electors voting on said questions in such district vote "no" on said question (a), it shall be unlawful for any class C or class D permit holder to sell intoxicating liquor of any kind within the district concerned, during the period of the effectiveness of such election as hereinafter defined; and if a majority of the electors voting on said question in such district vote "yes" on said question (a) and on any one or more of said questions (b), (c), or (d), the sales specified in such one or more of the last named questions in such district shall be subject only to the provisions of this act.

If a majority of the electors voting on said questions in such district vote "no" on said question (a) or on said question (e), any and all state liquor stores in such district shall be forthwith closed and, during the period of the effectiveness of such vote as hereinafter defined, no state liquor store shall be opened therein. If a majority of the electors voting on said questions in such district vote "yes" on said question (a) and "no" on any one or more of said questions (b), (c), or (d), it shall be unlawful for any class C or class D permit holders to sell intoxicating liquor of the kind or kinds specified in such one or more of the last named questions, in the manner therein specified, within the district concerned, during the period of the effectiveness of such election as hereinafter defined.

Sec. 6064-35. Result of local option election effective for four years; exception.

SECTION 35. When a local option election shall have been held in any district pursuant to this act the result thereof, as prescribed by this act, shall be effective in such district until another election is called and held therein pursuant to this act; but no such election shall be held in any district oftener than once in each four years, excepting as otherwise provided in this act.

Sec. 6064-36. Local option election in municipal corporation within four year period, when; questions submitted.

SECTION 36. When a local option election shall have been held in a municipal corporation pursuant to this act, and unless the majority of the electors voting in such corporation at such election shall have voted "no" on question (a) as stated in section 33 of this act, another local option election may be held in any residence district in said municipal corporation within the four year period mentioned in section 35 of this act, which shall be petitioned for and conducted in all respects as provided in this act, and shall be effective in such district as herein prescribed, with the following exceptions:

1. Only such questions shall be submitted thereat and placed upon the ballot to be used thereat, upon which the majority of the electors of the municipal corporation voting at such prior election shall have voted "yes".

2. If at such subsequent election the majority of electors of such district voting thereat vote "yes" on any question so submitted, such result shall be effective no longer than the result of the prior election held in the municipal corporation as a whole; but if the majority of the electors voting at such subsequent election in such residence district shall vote "no" on any question submitted thereat, the result shall, so far as such district is concerned, be the same as if no such prior election had been held in such municipal corporation.

When a local option election has been held in a residence district as defined in and established pursuant to this act, another local option election may be held in the municipal corporation in which such residence district is located, within the four year period mentioned in section 35 of this act, which shall be petitioned for and conducted in all respects as provided in this act, and shall be effective in such district as herein prescribed, excepting that, if a majority of the electors voting at such subsequent election in such municipal corporation shall vote "yes" on any question on which the majority of the electors voting at such prior election in such residence district shall have voted "no", then the result of such subsequent election shall not be effective in such residence district until the expiration of four years from the date of such prior election in such residence district and shall not preclude the holding of another election in such residence district at the expiration of said four year period, pursuant to the provisions of this section.

Sec. 6064-37. Notification to department when petition filed; notice of result of election.

SECTION 37. Whenever the board of elections of any county shall have determined that a petition for a local option election presented pursuant to this act is sufficient, it shall forthwith, by mail, notify the department of liquor control of the fact that such a petition has been filed and approved by it. Upon the determination of the result of any such election, the proper board of elections shall forthwith notify the department thereof in like manner.

In case, as the result of such election, the use of a permit shall be made wholly unlawful, the department shall forthwith cancel such permit and shall seize any and all beer, intoxicating liquor or alcohol which it may find on the premises covered by the permit or in the possession of the holder thereof.

Sec. 6064-38. Privileges exempt from local option election.

SECTION 38. No local option election held pursuant to this act shall in any wise affect the transportation, possession, or consumption of intoxicating liquors within the district in which the same is held, nor sales in such district under class B-3, class E or class G permits herein authorized.

Sec. 6064-39. Refund should permit be cancelled.

SECTION 39. Whenever the department of liquor control shall cancel a permit, as required by any provision of this act, the department shall

refund to the holder thereof, or to his executors, administrators, receivers, trustees in bankruptcy or to an assignee for the benefit of his creditors, a proportionate amount representing the unexpired portion of his permit year; excepting that such refund shall in no event be more than ninety per cent of such fee, and if the unexpired portion of the license year be less than thirty days no refunder shall be made. Such refund shall be made from the moneys in the custody of the treasurer of state and subject to the order of the department; and at the next distribution of permit fee revenues, the amount so refunded shall be withheld from the moneys, if any, due to the subdivision which received the original permit fee.

Sec. 6064-40. Seizure of beer, intoxicating liquor or alcohol by department upon revocation of license; procedure.

SECTION 40. Whenever, upon the revocation or cancellation of a permit, the department of liquor control seizes beer, intoxicating liquor or alcohol, or any of them, pursuant to any provision of this act, the department shall:

1. Pay to the holder of such permit, or to his executors, administrators, trustees in bankruptcy, receivers, or assignees for the benefit of his creditors, for all such seized beer or intoxicating liquor which shall have been purchased from the department and which remains in packages sealed by the department, the amount originally received by the department from such holder, less ten percentum thereof.

2. Forthwith destroy any beer, intoxicating liquor or alcohol so seized which shall have been illegally acquired by the holder, which such beer, intoxicating liquor or alcohol is hereby declared to be a public nuisance; and no payment shall be made therefor.

3. At such time as may be convenient, sell, either at public or private sale as the department may in its discretion determine, and to one or more holders of proper permits, any beer, intoxicating liquor or alcohol so seized, which shall have been lawfully acquired by the holder otherwise than from the department. From the proceeds of such sale there shall first be deducted in the order named, the cost and expense of making such sale, the expense of keeping the property sold, the amount of any excise taxes and penalties which may be due from such holder to the state, the amount of all liens, according to their priorities, which shall have been established in any proceeding brought for that purpose, and an amount equal to ten percentum of the gross proceeds of such sale; and the balance, if any, shall be paid by the department to the holder, or to such executors, administrators, trustees in bankruptcy, receivers, or assignees for the benefit of his creditors.

In case of any seizure of beer, intoxicating liquor or alcohol under execution of any judgment rendered against the holder of a permit or in case of the foreclosure of any lien on any beer, intoxicating liquor or alcohol belonging to any such holder, or in the case of insolvency or bankruptcy of such holder, or in any other case in which judicial process is employed to subject any beer, intoxicating liquor or alcohol belonging to or in the possession of the holder of a permit issued under authority of this act to any claims whatsoever, the officer seizing such beer, intoxi-

cating liquor or alcohol or taking possession thereof pursuant to such process, shall deliver to the department all beer, intoxicating liquor or alcohol found in the possession of the judgment debtor, bankrupt or person for whom he shall have been appointed as a receiver as the case may be; and thereupon the commission shall proceed in the manner required and authorized by this section as if such beer, intoxicating liquor or alcohol had been seized in the first instance by the department, and pay the balance of the proceeds of the sale thereof to the officer holding the process, to be disposed of by him according to law and the orders of the court issuing the same.

Sec. 6064-41. Tax levy on sale or distribution of wine; purpose; rate.

SECTION 41. For the purpose of providing revenues for the support of the state, a tax is hereby levied on the sale or distribution in Ohio of wine, excepting for known sacramental purposes, at the rate of ten per centum of the retail selling price thereof. Only one sale of the same article shall be used in computing the amount of tax due hereunder. For the purposes of this section and of sections 42 to 49, both inclusive, of this act, the term "retail selling price" means the ordinary, customary, or usual price paid by the consumer and the words "sale" and "sell" include exchange, barter, gift, offer for sale and distribution.

Sec. 6064-42. Tax, how paid; provisions applicable; refund, when.

SECTION 42. The tax hereby imposed shall be paid by the purchase of stamps. Such stamps shall be designed or procured and sold, purchased, affixed to each bottle or other container, and cancelled in the manner and at the time provided in section 6212-40c to 6212-49g, both inclusive, of the General Code, relating to the tax imposed upon the sale of bottled beverages; excepting that the commission may by regulation provide that the denominations of such stamps shall represent the retail selling price of the wine, the sale of which is taxed thereby, instead of the amount of the tax thereon. The commission, the treasurer of state, the auditor of state, and county treasurers shall have and exercise with respect to the administration of the tax imposed by this act, all the powers and duties vested in or imposed upon said commission and other officers named herein by the provisions of said sections of the General Code; and manufacturers and bottlers of, and wholesale and retail dealers in wine, and railroad companies, express companies and other public carriers transporting shipments of wine shall be subject to, with respect to the tax hereby imposed, the same duties, and entitled to the same privileges as are provided by any of said named sections of the General Code. The treasurer of state shall pay for redeemed stamps issued pursuant to this act and shall make refunds pursuant to this act from an appropriation to him for the purpose of defraying the expense of administering this act.

In addition to the refunds authorized by the sections of the General Code mentioned in this section, under the circumstances therein named, the holder of a class G permit, and/or permit B-3 shall be entitled to a refund of the actual amount of tax paid on sales of wine for sacramental

purposes, upon condition that he make affidavit that such wine was so sold, and furnishes from the purchaser a written acknowledgment that he has received such wine, and that the price paid therefor does not include the amount of the tax, together with a statement showing the face value of the stamps on the containers of wine so received, and the name and address of the purchaser. Such affidavit and acknowledgment and statement shall be filed with the treasurer of state, who shall make such refund in the manner provided in section 6212-49h of the General Code and authorized by this section.

Sec. 6064-43. Tax levy on excess gross profits; purpose; "excess gross profits" defined; procedure for determination, assessment and payment of tax; penalties.

SECTION 43. For the purpose of providing revenue for the support of the state, a tax is hereby levied on the excess gross profits derived from the manufacture or sale of spirituous liquor under permits authorized by this act, at the rate of twenty-five percentum of such excess gross profits, computed as required by this section and the rules and regulations of the commission adopted pursuant to the authority hereby conferred. For the purpose of this section the term "excess gross profits" means the amount by which, during the period covered by the return required under authority hereof, the gross receipts derived from all sales of spirituous liquor, except sales by a manufacturer for consumption outside of this state, exceed twice the sum of the following, to-wit:

1. In the case of a manufacturer, the cost of all materials and supplies purchased prior to or during the period and used or consumed in the manufacture of the spirituous liquor sold during the period, including all taxes paid or accrued on such spirituous liquor; and in the case of a retailer, the cost of the spirituous liquor purchased prior to or during the period and sold during the period.

2. In the case of any taxpayer, the amount actually expended for labor and other personal services, excluding salaries of executive officers, employed in or in connection with the manufacture or sale of spirituous liquor sold during the period.

Each holder of a permit authorizing the manufacture or sale of spirituous liquor, or his executor, administrator, trustee in bankruptcy, receiver or assignee for the benefit of creditors, shall, on or before the tenth day of each calendar month make return to the commission in such form as the commission may by rules and regulations prescribe, showing the basis on which the tax imposed by this section is due for the preceding calendar month or the part thereof during which the permit was in force, and such further information as the commission may require. An authorized assignee or transferee of a permit assigned or transferred during a calendar month shall make return for the entire calendar month. Upon receiving any return the commission shall determine and assess the amount of the excess gross profits derived under the permit, as herein defined, for the preceding calendar month or part thereof and on or before the fifteenth day of each calendar month shall transmit to the auditor of state

a duplicate statement in such form as the auditor of state shall prescribe, showing the name of each permit holder, executor, administrator, trustee in bankruptcy, receiver, or assignee for the benefit of creditors subject to the tax hereby imposed and the amount of the excess gross profits of each for the preceding calendar month, together with such other information as the auditor of state may deem necessary. On receipt of such duplicate statement the auditor of state shall compute the tax due from each permit holder or other person herein named, at the rate prescribed by this section, and on or before the twentieth day of each calendar month shall transmit to the treasurer of state a copy of such statement, showing the amount due from each. On or before the twentieth day of each calendar month each permit holder or other person herein named shall pay to the treasurer of state the tax due in respect of excess gross profits during the preceding calendar month, together with any taxes or penalties, or both, on account of amounts omitted in or for any prior calendar month as certified to the treasurer of state during such preceding calendar month. Such payment shall be accompanied by a copy of the statement filed with the commission. Such determination, computation and payment shall be tentative and provisional only and without prejudice to the power of the commission, hereby conferred, to audit each return and to certify, in any calendar month subsequent to the one for which return and provisional payment have been made, a final corrected determination of excess gross profits for such month, in the form of an additional amount, or a deduction from the amount for the month in which such final determination is made, as the case may require; and the commission shall have power at any time to make a final determination for any calendar month or part thereof for which no return has been made as herein required. Prior to the certification of any such final determination, the commission shall notify the permit holder or any other person affected thereby as to the amount thereof and in such notice fix a time and place at which such permit holder or other person may be heard as to the correctness of such final determination. A penalty of fifteen per centum of the amount of the tax shall be assessed by the auditor of state for failure to pay the tax at the time required by law; and a penalty of fifteen per centum of the amount of the tax shall be assessed by the commission for failure to file a return as required by law and the rules and regulations of the commission. A penalty of twenty-five per centum of the amount of the tax shall be assessed by the commission for the filing of a false or fraudulent return. Such taxes and penalties may be recovered in the manner provided by section 6212-60 of the General Code.

Sec. 6064-44. Moneys received, where credited.

SECTION 44. Moneys received into the state treasury from the taxes levied, penalties assessed and sums recovered under the provisions of this act shall be credited to the general revenue fund therein.

Sec. 6064-45. Penalty for possession by dealer of bottled wine without stamps or for failure to produce invoices.

SECTION 45. Whoever, being a retail dealer in this state, has in his possession bottled wine not bearing the stamps required to be affixed to each bottle; or fails to produce, upon demand by the commission, invoices of all wine purchased or received by him within two years prior to such demand, unless upon satisfactory proof it is shown that such non-production is due to providential or other causes beyond his control, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 6064-46. Penalty for false entry.

SECTION 46. Whoever makes any false entry upon an invoice, or container of wine required to be made under the provisions of section 6212-49a to 6212-49t, both inclusive, of the General Code, and of this act, or presents any such false entry for the inspection of the commission, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 6064-47. Penalty for preventing or hindering inspection.

SECTION 47. Whoever prevents or hinders the commission from making a full inspection of any place where wine subject to the tax imposed by this act, is sold or stored, or prevents or hinders the full inspection of invoices, books, records or papers required to be kept under the provisions of sections 6212-49a to 6212-49t, both inclusive, of the General Code, and of this act, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 6064-48. Penalty for failure to affix stamps.

SECTION 48. Whoever sells wine in this state without there having been first affixed to each individual bottle thereof the stamp or stamps required to be affixed thereto by this act, shall be fined not more than one hundred dollars, or imprisoned in the county jail not more than ninety days, or both, in the discretion of the court.

Sec. 6064-49. Penalty for forging, altering or counterfeiting stamps.

SECTION 49. Whoever falsely or fraudulently makes, forges, alters or counterfeits any stamp prescribed by the commission under the provisions of this act, or causes or procures to be falsely or fraudulently made, forged, altered or counterfeited any such stamps, or knowingly and wilfully utters, publishes, passes or tenders as true, any such false, altered, forged or counterfeited stamp, or uses more than once any stamp provided for and required by this act, for the purpose of evading the tax hereby imposed shall be deemed guilty of a felony and upon conviction thereof shall be imprisoned in the penitentiary for a term of not less than one year nor more than ten years.

Sec. 6064-50. Penalty for other violations.

SECTION 50. Whoever being subject to any of the provisions of sections 6212-49a to 6212-49t, both inclusive, of the General Code, and of this act in the transportation, possession, or sale of wine, violates any of said provisions, or any lawful rule or regulation promulgated by the commission under authority of sections 6212-49a to 6212-49t, both inclusive, of the General Code, and of this act, for the violation of which no penalty is provided by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 6064-51. Seizure and sale of wine by commission, when; notice of sale; collection of tax, penalty and costs.

SECTION 51. Whenever the commission or any of its deputies or employees authorized by it for such purpose shall discover any wine, subject to tax as provided by this act, and upon which the tax has not been paid as herein required, the commission, or such deputy or employee is hereby authorized and empowered forthwith to seize and take possession of such wine, which shall thereupon be deemed to be forfeited to the state and the commission may within a reasonable time thereafter by a notice posted upon the premises where such seizure is made, or by publication in some newspaper having circulation in the county wherein such seizure is made, at least five days before the day of sale, sell such forfeited wine, and from the proceeds of such sale shall collect the tax due thereon together with a penalty of fifty per centum thereof and the costs incurred in such proceedings and pay the balance, if any, to the person in whose possession such forfeited wine was found; provided, however, that such seizure and sale shall not be deemed to relieve any person from fine or imprisonment provided herein for violation of any provision of this act. Such sale shall be made in the county where most convenient and economical. All moneys collected under the provisions of this section shall be paid into the state treasury to the credit of the general revenue fund.

Sec. 6064-52. List of holders of permits and eliminations certified to commission, when.

SECTION 52. The department of liquor control shall on the first day of each month certify to the tax commission of Ohio a list of the names and addresses of all holders of permits issued by it during the preceding month and then in force, together with a list of eliminations from any prior list. The taxation provisions of this act shall be deemed to be one of the laws which the tax commission of Ohio is required to administer within the meaning of sections 1465-9, 1465-12 to 1465-30, inclusive, 1465-32 and 1465-34 of the General Code.

Sec. 6064-53. Definitions.

SECTION 53. In the interpretation of the provisions of the General Code of Ohio, other than this act, the word "liquor" and the phrase

"intoxicating liquor" shall be construed to have the meaning assigned to the phrase "intoxicating liquor" by section 1 of this act.

As used in the succeeding sections of this act and in the interpretation of the provisions of the General Code of Ohio relating to intoxicating liquor, other than this act:

"Sale" and "sell" include exchange, barter, gift, offer for sale, distribution and delivery of any kind.

"Vehicle" includes all means of transportation by land, by water, or by air, and everything made use of in any way whatsoever for such transportation.

Sec. 6064-54. Manufacture, sale, etc., of beer or intoxicating liquor without permit a misdemeanor; penalty.

SECTION 54. Whoever, not being the holder of a class A permit issued by the department of liquor control, in force at the time, and authorizing the manufacture thereof, or an agent or employee of the department of liquor control authorized by law and by said department to manufacture such beer or intoxicating liquor, either directly or indirectly, himself or by his clerk, agent, or employee, manufactures any beer or intoxicating liquor for sale; or

Whoever, not being the holder of a class B, class C, class D, class E, class F, or class G permit issued by the department of liquor control, in force at the time, and authorizing the sale thereof, or an agent or employee of the department of liquor control or the tax commission of Ohio authorized by law and by said department or commission to sell such beer or intoxicating liquor, either directly or indirectly, himself or by his clerk, agent, or employee, sells, keeps or has in possession for sale any beer or intoxicating liquor, or sells any alcohol at retail, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars nor more than one thousand dollars, or be imprisoned not less than thirty days nor more than six months, or both. Whoever, being the holder of a permit issued by the department of liquor control, either directly or indirectly, himself or by his clerk, agent or employee, sells, keeps or has in his possession for sale any intoxicating liquor not purchased from the department of liquor control or from the holder of a permit issued by the department of liquor control authorizing the sale of such intoxicating liquor unless the same has been purchased with the special consent of the department shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than thirty days nor more than six months. The department of liquor control shall revoke the permit of any person convicted of this offense.

Sec. 6064-55. Transportation or importation of beer, intoxicating liquor or alcohol without permit a misdemeanor; penalty.

SECTION 55. Whoever, not being the holder of a class H permit, transports or imports beer, intoxicating liquor or alcohol, or any of them, in this state, shall be deemed guilty of a misdemeanor and upon conviction

thereof shall be fined not less than one hundred dollars nor more than one thousand dollars, or be imprisoned not less than thirty days nor more than six months, or both. This section shall not apply to the transportation and delivery of beer or intoxicating liquor purchased or to be purchased from the holder of a permit issued by the department of liquor control, in force at the time, and authorizing the sale and delivery of the beer or intoxicating liquor so transported, nor of beer, intoxicating liquor or alcohol purchased from the department of liquor control or the tax commission of Ohio.

Sec. 6064-56. Penalty for forging, altering or counterfeiting a prescribed wrapper, label, cork, etc.

SECTION 56. Whoever falsely or fraudulently makes, forges, alters or counterfeits any wrapper, label, cork or cap prescribed by the board of liquor control under the provisions of this act, or causes or procures to be falsely or fraudulently made, forged, altered or counterfeited any such wrapper, label, cork or cap, or knowingly and wilfully utters, publishes, passes or tenders as true, any such false, altered, forged or counterfeited wrapper, label, cork or cap, or uses more than once any wrapper, label, cork or cap prescribed by the board of liquor control pursuant to this act, shall be deemed guilty of a felony and on conviction thereof shall be imprisoned in the penitentiary for a term of not less than one year nor more than ten years.

Sec. 6064-57. Penalty for possession of opened bottle, flask, etc., of intoxicating liquor on premises, when.

SECTION 57. Whoever has in his possession an opened bottle, flask, or container, containing intoxicating liquor, in a state liquor store or on the premises of the holder of a permit issued by the department of liquor control authorizing the sale of such intoxicating liquor, unless such intoxicating liquor shall have been lawfully purchased for consumption on such premises, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than ten dollars nor more than fifty dollars.

Sec. 6064-58. Penalty for consuming intoxicating liquor in a motor vehicle.

SECTION 58. Whoever consumes any intoxicating liquor in a motor vehicle, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than two hundred dollars, or imprisoned not less than ten days nor more than three months, or both.

Sec. 6064-59. Moneys from fines and forfeited bonds, where credited.

SECTION 59. Money arising from fines and forfeited bonds collected under any of the penal laws of this state relating to the manufacture, importation, transportation, distribution or sale of beer or intoxicating

liquor shall be paid one-half into the state treasury to the credit of the general revenue fund therein and one-half into the treasury of the county where the prosecution is held.

Sec. 6064-60. Penalty for sale or gift of intoxicating liquor on election day without authorization.

SECTION 60. Whoever not being authorized to do so, sells or gives away intoxicating liquor on the day of holding any election shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than two hundred dollars, or imprisoned not less than ten days nor more than thirty days, or both.

Sec. 6064-61. Search warrants issued, when and by whom; procedure.

SECTION 61. The judge of a court of record may issue warrants to search a house, building, place, vehicle, watercraft, aircraft, or conveyance for beer, alcohol or intoxicating liquor manufactured, possessed, stored, concealed, sold, furnished, given away, or transported in violation of any provision of this act and the containers in which the same may be found, or machinery, tools, implements, equipment, supplies and materials used or kept for use in manufacturing beer or intoxicating liquor in violation of any provision of this act, and to seize any of such property and things found therein, together with the vehicle, watercraft, aircraft, or conveyance in which the same may be found. The issuance of such warrants shall be subject in all respects to the provisions of sections 13430-2 to 13430-7, both inclusive, of the General Code; excepting that any such vehicle, watercraft, aircraft, or other conveyance shall be returned to the owner thereof upon execution by him of a bond with surety to the satisfaction of the officer making the seizure in an equal amount to the value thereof, conditioned upon the return thereof to the custody of such officer on the day of trial to abide by the judgment of the court. Upon conviction of any violation of any provision of the liquor control act, any property or thing found in the possession of the person convicted or his agent or employee shall be disposed of as provided in section 6212-43 of the General Code. If the accused is discharged by the judge or magistrate, such vehicle, watercraft, aircraft, or other conveyance shall be returned to the owner thereof and any bond which may have been given pursuant to the provisions of this section shall be cancelled; if the accused is the holder of a permit issued under authority of the liquor control act, any beer, intoxicating liquor or alcohol so seized shall be delivered to the department of liquor control and disposed of as provided in section 40 of this act and any other property so seized shall be returned to the owner thereof by the officer having the same in possession or custody; if the accused is not the holder of such a permit in force at the time, any beer, intoxicating liquor or alcohol and other property, excepting as herein provided, shall be forthwith destroyed and any such beer, intoxicating liquor or alcohol or other property is hereby declared to be a public nuisance.

SECTION 62. Sections 6203, 6212-43, 6212-49a, 6212-50, 6212-53, 6212-58, 6212-63, 6212-64, 12960, 13195-1, 13195-3, 13422-3 and 13422-6 of the General Code are hereby amended to read as follows:

Action for injury caused by intoxicated person.

Sec. 6203. A husband, wife, child, parent, guardian, employer or other person injured in person, property, or means of support, by an intoxicated person, or in consequence of the intoxication, habitual or otherwise, of a person, after the *** *issuance* and during the existence of the *** *order of the department of liquor control prohibiting the sale of intoxicating liquor to such person*, shall have a right of action in his or her own name, severally or jointly, against any person selling or giving intoxicating liquors which cause such intoxication, in whole or in part, of such person.

Seizure and sale of conveyances transporting beer or intoxicating liquor illegally; liens against property sold transferred to proceeds of sale.

Sec. 6212-43. When *** *any agent or employee of the department of liquor control deputized for that purpose*, or any other officer of the law, shall discover any person in the act of transporting in violation of law, *beer or intoxicating liquors* in any wagon, buggy, automobile, water or air craft, or other vehicle, it shall be his duty to seize any and all *beer or intoxicating liquors* found therein being transported contrary to law. Whenever *beer or intoxicating liquors* transported or possessed illegally shall be seized by an officer named herein, he shall take possession of the vehicle and team, or automobile, boat, air or water craft, or any other conveyance, and shall arrest any person in charge thereof. Such officer shall at once proceed against the person arrested under the *** *liquor control act*, in any court having jurisdiction of offenses under *** *said act*, but the said vehicle or conveyance shall be returned to the owner upon execution by him of a good and valid bond with sufficient sureties, in a sum equal to the value of the property, which said bond shall be approved by said officer and shall be conditioned to return said property to the custody of said officer on the day of trial to abide by the judgment of the court. The court upon conviction of the person so arrested shall order the *beer or intoxicating liquor* destroyed, and unless good cause to the contrary is shown by the owner, shall order a sale *** *at public auction* of the property seized, and the officer making the sale, after deducting the expenses of keeping the property, the fee for the seizure and the cost of the sale, shall pay all liens, according to their priorities, which are established, by intervention or otherwise at said hearing or in other proceeding brought for said purpose, as being bona fide and as having been created without the lienor having any notice that the carrying vehicle was being used or was to be used for illegal transportation of *beer or intoxicating liquor*, and shall distribute the balance as is distributed money arising from fines and forfeited bonds under the *** *liquor control act*.

All liens against property sold under the provisions of this section shall be transferred from the property to the proceeds of the sale of the property. If, however, no one shall be found claiming the team, vehicle, water or air craft, automobile, or other conveyance, the taking of the same, with a description thereof, shall be advertised in some newspaper published in the city or county where taken, or if there is no newspaper published in such city or county, in a newspaper having circulation in the county, once a week for four weeks and by hand bills posted in three public places near the place of seizure, and if no claimant shall appear within ten days after the last publication of the advertisement, the property shall be sold and the proceeds after deducting the expense and costs shall be distributed as hereinbefore provided in case there was a claimant for the said vehicle or conveyance.

Definitions.

Sec. 6212-49a. As used in sections 6212-49a to 6212-49t, both inclusive, of the General Code:

"Beverages" includes beer as defined by section 6212-63 of the General Code *as amended* and also all beverages whatsoever excepting milk and cream and proprietary medicines; *and excepting also all intoxicating liquor.*

"Commission" means the tax commission of Ohio.

"Person" includes firms and corporations.

"Wholesale dealer" includes only those persons who sell bottled beverages to retail dealers or for purposes of resale only.

"Retail dealer" includes every person other than a wholesale dealer or a manufacturer engaged in the business of selling bottled beverages in this state, irrespective of quantity or amount or number of sales thereof.

"Sales" includes exchange, barter, gift, offer for sale and distribution, and excludes transactions in interstate or foreign commerce.

Monthly statement to tax commission.

Sec. 6212-50. It shall be the duty of every class A and class B permit holder, and such class C and class D permit holders as may have sold or distributed beer on which the tax levied by the provisions of section *** 6212-49 of the General Code has not been paid, *or their executors, administrators, trustees in bankruptcy, receivers or assignees for the benefit of creditors*, on or before the tenth day of the calendar month, to transmit to the tax commission of Ohio, upon a form prescribed and furnished by the tax commission of Ohio, a return, under oath or affirmation, showing the amount of beer sold or distributed by such permit holder in Ohio on which the tax is due for the preceding calendar month. Such return shall show such further information as the tax commission of Ohio may require. The tax commission of Ohio may adopt and/or modify rules and regulations with reference to the manner of payment of the tax and fees to be paid and the documents required to certificate payment thereof.

No beer manufactured, sold or distributed in Ohio shall be taxed more than once under the provisions of section *** 6212-49 of the General Code.

Taxes and fees shall be a lien; surety subrogated.

Sec. 6212-53. The taxes *** imposed by *** section 6212-49 of the General Code and the permit fees and excess gross profits taxes imposed by the liquor control act shall be a lien upon all of the property of the taxpayer or permit holder. If the surety on any bond required under the provisions of any section of this liquor control act make payment of any sums due under any bond given hereunder, the surety shall be subrogated to any lien right herein provided on any and all property of the taxpayer or permit holder.

Monthly statement to auditor; contents; computation of tax; statement to treasurer; tax paid, when; revenue to general revenue fund.

Sec. 6212-58. On or before the fifteenth day of each calendar month, the tax commission of Ohio shall transmit to the auditor of state a statement showing:

1. The names of all permit holders *or other persons on their behalf* who have filed a report provided for in section *** 6212-50 of the General Code, during the same calendar month.
2. The amount of tax due under the provisions of section *** 6212-49 of the General Code as shown by the reports of such permit holders *or other persons*.
3. The names of any permit holders *or other persons on their behalf* whom the tax commission determines by investigation to have improperly reported the quantity of beer sold or distributed during any preceding calendar month together with the quantity of such beer found by the tax commission to have been omitted.
4. Such other information as the auditor of state may deem necessary.

Upon receipt of such statement from the tax commission, the auditor of state shall compute the tax due from each permit holder *or other person* at the rate as prescribed by law. On or before the 20th day of each calendar month, the auditor of state shall transmit to the treasurer of state a copy of such statement, showing the amount due from each permit holder *or other person*. On or before the 20th day of each calendar month, each permit holder *or other person in whose name the tax has been assessed* shall pay to the treasurer of state *** the tax due on the sale or distribution of beer by him during the preceding calendar month, together with any amounts omitted and any tax penalty on the amounts omitted, as certified to him during such calendar month. Such payment shall be accompanied by a copy of the statement filed with the tax commission.

The *** revenue derived from the tax on the sale and distribution of beer pursuant to the provisions of section *** 6212-49 of the General Code shall be for the use of the general revenue fund of the state. ***

"Beer" defined.

Sec. 6212-63. For the purposes of *** sections 6212-44 to 6212-49, both inclusive, of the General Code, sections 6212-49a to 6212-49t, both inclusive, of the General Code, sections 6212-50 to 6212-54, both inclusive, of the General Code, section 6212-54a of the General Code, sections 6212-55 to 6212-62, both inclusive, of the General Code and section 6212-64 of the General Code, the term "beer" as used in *** any of said sections shall include beer, lager beer, ale, stout and porter, ale, and other brewed or fermented beverages containing one-half of one percentum or more of alcohol by *** weight but not more than 3.2 per centum of alcohol by weight.

Violation deemed misdemeanor; penalty.

Sec. 6212-64. Any person, firm, or corporation, or his or its employee or agent, who *** manufactures for sale, distributes or sells, *** any beverage upon which the tax provided for by *** section 6212-49 of the General Code has not been paid, shall be deemed guilty of a misdemeanor and upon conviction shall forfeit any permit granted to him, or it, by the commission and shall be fined not less than one hundred (\$100.00) dollars nor more than one thousand (\$1,000.00) dollars or be imprisoned not less than thirty (30) days nor more than six (6) months, or both.

Penalty for selling to, or buying intoxicating liquor for, minor.

Sec. 12960. Whoever sells intoxicating liquor to a minor *or sells beer to a minor under the age of sixteen*, or buys intoxicating liquor for, or furnishes it to a minor, unless given by a physician in the regular line of his practice, shall be fined not less than three hundred dollars nor more than five thousand dollars, or imprisoned not less than one year nor more than five years in the penitentiary, or both.

Place where beer or intoxicating liquor is sold declared a common nuisance, when; procedure.

Sec. 13195-1. Any room, house, building, boat, vehicle, structure, or place, where *beer or* intoxicating liquor is manufactured, sold, bartered, possessed, or kept in violation of law, and all property kept and used in maintaining the same and all property designed for the unlawful manufacture of *beer or* intoxicating liquor and *beer or* intoxicating liquor contained in or at such room, house, building, boat, structure or place is hereby declared to be a common nuisance.

An action to enjoin such nuisance may be brought in the name of

the state of Ohio by the attorney general of the state of Ohio or by any prosecuting attorney of any county or any law officer of any municipality or by the *** *department of liquor control*.

Such action shall be brought and tried as an action in equity and may be brought in any court having jurisdiction to hear and determine equity cases. If it is made to appear by affidavits or otherwise, to the satisfaction of the court, or judge in vacation, that such nuisance exists, a temporary writ of injunction shall forthwith issue restraining the defendant from conducting or permitting the continuance of such nuisance until the conclusion of the trial. If a temporary injunction is prayed for, the court may issue an order restraining the defendant and all other persons from removing or in any way interfering with the *beer or intoxicating* liquor, property designed for the manufacture of *beer or intoxicating* liquors, fixtures, or other things used in connection with the violation of this section constituting such nuisance.

No bond shall be required in instituting such proceedings. It shall not be necessary for the court to find the property involved was being unlawfully used as aforesaid at the time of the hearing, but on finding that the material allegations of the petition are true, the court shall order that no *beer or intoxicating* liquors shall be manufactured, sold, bartered, possessed, kept, or stored in such room, house, building, structure, place, boat, or vehicle, or any part thereof.

And upon judgment of the court ordering such nuisance to be abated, the court may order that the room, house, building, structure, place, boat, or vehicle, shall not be occupied or used for one year thereafter; but the court may, in its discretion, permit it to be occupied or used if the owner, lessee, tenant, or occupant thereof shall give bond with sufficient surety, to be approved by the court making the order, in the penal and liquidated sum of not less than \$1000 nor more than \$5000, payable to the state of Ohio, and conditioned that *beer or intoxicating* liquor will not thereafter be manufactured, sold, bartered, possessed, kept, stored, transported, or otherwise disposed of therein, thereat or thereon, *in violation of law*, and that he will pay all fines, costs and damages that may be assessed for any violation of the law of Ohio upon said property. For closing the premises and keeping them closed as provided herein, a reasonable sum shall be allowed the officer by the court.

Procedure when injunction violated.

Sec. 13195-3. In the case of the violation of any injunction, temporary or permanent, granted pursuant to the provisions of *** *section 13195-1 of the General Code*, the court, or in vacation a judge thereof, may summarily try and punish the defendant. The proceedings for punishment for contempt shall be commenced by filing with the clerk of the court from which such injunction issued information under oath setting out the alleged facts constituting the violation, whereupon the court or judge shall forthwith cause a warrant to issue under which the defendant shall be arrested. The trial may be had upon affidavits, or either party may demand the production and oral examination of the witnesses. Any

person found guilty of contempt under the provisions of this section shall be punished by a fine of not less than \$500 nor more than \$1000, or by imprisonment of not less than thirty days nor more than twelve months, or by both fine and imprisonment.

Special jurisdiction of magistrates.

Sec. 13422-3. Magistrates shall have jurisdiction within their respective counties, in all cases of violation of any law relating to:

1. Adulteration or deception in the sale of dairy products and other food, drink, drugs and medicines;
2. The prevention of cruelty to animals and children;
3. The abandonment, non-support or ill treatment of a child by its parents;
4. The abandonment or ill treatment of a child under sixteen years of age by its guardian;
5. The employment of a child under fourteen years of age in public exhibitions or vocations injurious to health, life, morals, or which will cause or permit it to suffer unnecessary physical or mental pain;
6. The regulation, restriction or prohibition of the employment of minors;
7. The torturing, unlawfully punishing, ill treating, or depriving anyone of necessary food, clothing or shelter;
8. *** *Any violation of the liquor control act*, or keeping a place where *** *intoxicating* liquor is sold, given away or furnished in violation of any law prohibiting such acts. ***
9. The shipping, selling, using, permitting the use of, branding or having unlawful quantities of illuminating oil for or in a mine;
10. The sale, shipment or adulteration of commercial feed stuffs;
11. The use of dust creating machinery in workshops and factories;
12. The conducting of a pharmacy, or retail drug or chemical store, or the dispensing or selling of drugs, chemicals, poisons or pharmaceutical preparations therein;
13. The failure to place and keep in a sanitary condition a bakery, confectionery, creamery, dairy, dairy barn, milk depot, laboratory, hotel, restaurant, eating-house, packing house, slaughter-house, ice cream factory, or place where a food product is manufactured, packed, stored, deposited, collected, prepared, produced or sold for any purpose;
14. Offenses for violation of laws in relation to inspection of steam boilers, and of laws licensing steam engineers and boiler operators;
15. The prevention of short weighing and measuring and all violations of the weights and measures laws;
16. The violation of any law in relation to the practice of medicine or surgery, or any of its branches;
17. The violation of any law relating to the filling or refilling of registered containers by other than the owner, or the defacing of the marks of ownership thereon.

Jurisdiction of municipal courts.

Sec. 13422-6. No provision of this chapter shall be construed to affect, modify, or limit the jurisdiction conferred upon the municipal courts by law; *but all municipal courts shall have jurisdiction within their respective counties in all cases of violation of the liquor control act and of prosecutions for keeping a place where intoxicating liquor is sold, given away or furnished, in violation of any law prohibiting such acts.*

Repeal.

SECTION 63. That existing sections 6203, 6212-43, 6212-49a, 6212-50, 6212-53, 6212-58, 6212-63, 6212-64, 12960, 13195-1, 13195-3, 13422-3 and 13422-6 of the General Code and sections 5223, 5266, 5669, 6030 to 6035, both inclusive, 6067 to 6069, both inclusive, 6071, 6071-1, 6075 to 6080, both inclusive, 6085, 6086, and 6086 as amended 102 O. L., 277, 6108 to 6120, both inclusive, 6187 to 6202, both inclusive, 6205, 6212-13 to 6212-17, both inclusive, 6212-17a, 6212-17d, 6212-17e, 6212-17f, 6212-17g, 6212-18 to 6212-42, both inclusive, 6212-44 to 6212-48, both inclusive, 6212-51, 6212-54, 6212-54a, 6212-55 to 6212-57, both inclusive, 12957, 12958, 12959 and 13195-2 of the General Code be, and the same are hereby repealed.

Amendments effective, when; status of "Ohio liquor control commission"; transfer of records, etc., of commission.

SECTION 64. The amendments of sections 6212-53, 6212-58 and 6212-64 of the General Code made by this act and the repeal of sections 6212-44, 6212-45, 6212-47, 6212-48, 6212-51, 6212-54, 6212-54a, 6212-55, 6212-56, and 6212-57 of the General Code shall take effect on the first of July, 1934. Anything in this act to the contrary notwithstanding, the "Ohio liquor control commission" created by and existing pursuant to the provisions of said last named sections shall, until the repeal thereof becomes effective, continue to exercise all the powers and to discharge all the duties vested in or imposed upon said "the Ohio liquor control commission" by said last named sections, to the exclusion of the department of liquor control, created by this act; excepting that, after the seventh day of April, 1934, said "The Ohio liquor control commission" shall grant no permits of the kinds specified in any of said last named sections and after said date the department of liquor control, acting pursuant to the provisions of this act, shall have exclusive power and authority with respect to the granting of permits to manufacture, distribute or sell beer. All permits heretofore or hereafter issued by the said "the Ohio liquor control commission" shall expire at the end of one year from the date of issuance thereof, unless sooner revoked or cancelled pursuant to this section and the related provisions of this act. So long as said "the Ohio liquor control commission" shall continue to exist as provided in this section, the power of suspension and revocation vested in said commission by the sections of the General Code mentioned in this section, with respect to permits issued by said "the Ohio liquor control commission," shall continue to be exercised by said "the Ohio liquor control

commission"; after said "the Ohio liquor control commission" shall cease to exist, such permits so issued shall be subject to suspension or revocation by the department of liquor control pursuant to the provisions of this act. The transfer of such permits so issued shall be governed, during the period of one year, herein defined, by the rules and regulations adopted by said "the Ohio liquor control commission" and in force at the time of any such transfer or as in force at the time said "the Ohio liquor control commission" shall cease to exist; but, subject to such rules and regulations, all permits so issued shall be cancelled under the circumstances and in the manner as required in this act.

All permits heretofore or hereafter issued by the said "the Ohio liquor control commission" shall authorize the holders thereof to manufacture, distribute or sell beer, as defined in this act, in the manner therein specified; excepting that permits heretofore issued by said "the Ohio liquor control commission" to persons to whom class A-1 permits are authorized by this act to be issued, shall authorize the holders thereof to manufacture and sell the products to which such class A-1 permits would apply.

All books, papers, records and documents in the possession or custody of the said "the Ohio liquor control commission" on the date on which the amendments and repeal of the sections of the General Code, mentioned in this section, shall take effect and when the said "the Ohio liquor control commission" shall thereby cease to exist, shall be transferred to the possession and custody of the department of liquor control, created by this act.

Appropriations.

SECTION 65. There is hereby appropriated from the moneys in the treasury of state to the credit of the general revenue fund, to the department of liquor control the sum of \$50,000 for personal service and the sum of \$250,000 for supplies and maintenance; to the auditor of state the sum of \$10,000 for personal service and the sum of \$5,000 for supplies and maintenance; to the treasurer of state the sum of \$19,000 for personal service, the sum of \$5,000 for supplies and maintenance and the sum of \$10,000 for the purpose of making refunds; to the attorney general, the sum of \$7,500 for personal service and the sum of \$2,500 for traveling expense; to the department of finance, division of tax commission of Ohio, the sum of \$30,000 for personal service and the sum of \$30,000 for supplies and maintenance; to pay liabilities lawfully incurred in the administration of the provisions of this act during the period commencing with the effective date hereof and ending on the 31st day of March, 1935. The appropriations herein made from the general revenue fund to the department of liquor control shall be reimbursed from the moneys in the custody of the treasurer of state for the use of the department, in the manner provided in section 10 of this act at the earliest possible date as determined by the department of liquor control and the department of finance, as therein provided.

Compensation subject to statutory reduction.

SECTION 66. Any and all compensation provided for by the provisions of this act or by designation of the director in such salaries or other compensation as he shall fix, shall be subject to the terms of Senate Bill No. 5, enacted by the 89th General Assembly in special session, September 30th, 1932 and approved by the governor October 3, 1932.

Sections declared independent.

SECTION 67. The sections and parts of sections included in this act are hereby declared to be independent sections and parts of sections; if any such section or part of section shall be held invalid, such holding shall not affect the remainder of this act, nor the context in which such part of section so held invalid may appear, excepting to the extent that an entire section or part of section may be inseparably connected in meaning and effect with the section or part of section to which such holding shall directly apply. The intention and purpose of this act extends to the control and regulation of the traffic in intoxicating liquor in this state to the full extent permitted by the constitutions of this state and of the United States.

Emergency.

SECTION 68. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reasons for such necessity are that the repeal of article XV, section 9 of the constitution of this state and the adoption of the twenty-first amendment of the constitution of the United States, whereby the eighteenth amendment of the constitution of the United States has been repealed, have made manifest a strongly prevailing sentiment in this state opposed to the policy of prohibition of the traffic in intoxicating liquors and in favor of the policy of regulation as embodied in this act; and that the statutes of this state, relating to the traffic in intoxicating liquors are so far predicated upon said repealed provisions of the constitution of this state and that of the United States, and the acts of the congress of the United States under authority of said repealed provision of the constitution of the United States, that substantial doubt exists as to their scope and effect, by reason of said repeals; and there is in the opinion of the general assembly strong reason to believe that said existing statutes of this state do not have the support of a preponderant public opinion; so that the general assembly is convinced that unless the doubt and confusion which now exists concerning the state of the law of this state relative to the traffic in intoxicating liquors be immediately dispelled and a system of control of such traffic consistent with the strongly prevailing sentiment of the people as evidenced by their action, herein mentioned, be immediately put into effect, conditions seriously affecting the public peace, health and safety will prevail. Therefore this act, excepting as herein specifically provided, shall go into immediate effect.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed December 22, 1933.

Approved December 23, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 6.

(Amended Senate Bill No. 6)

AN ACT

To provide for storage of grain upon farms, the issuance and filing of warehouse receipts, defining the duties of the director of agriculture with reference thereto, and fixing a penalty for the violation of this act; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 1169-2. Purpose of act.

SECTION 1. The purpose of this act shall be to provide the owners of grain in Ohio with means of warehousing the same on the farm and elsewhere within the state, under proper restrictions and safeguards, as a basis for credit.

Sec. 1169-3. Powers and duties of director of agriculture.

SECTION 2. The director of agriculture shall have general supervision over the administration and enforcement of the provisions of this act, may appoint local inspectors or sealers, have power to license county supervisory boards, make and promulgate such rules and regulations not inconsistent herewith as shall be necessary or desirable effectually to carry out the purposes hereof. He shall make such reasonable regulations with respect to the construction and maintenance of granaries, cribs, bins or other receptacles as may be necessary to protect the grain to be stored therein under the provisions of this act. He shall prepare and have printed under the same conditions as other state printing the necessary blanks, forms and other printed matter and may make such charges to persons desiring such printed matter as shall meet the cost of production thereof.

Sec. 1169-4. Local supervisory board appointed by director, when; purpose.

SECTION 3. A local supervisory board consisting of three (3) members shall be appointed by the director of agriculture in any county upon the application of one or more citizens as hereinafter provided for the purpose, of supervising grain in storage and the issuing of certificates against such grain, and generally and under the direction of the director of agriculture for carrying out the purposes and enforcing the provisions of this act.

Sec. 1169-5. Application for appointment of a board; duty of director.

SECTION 4. Any person may make application to the director of agriculture for the appointment of a board in and for the county in which he resides, or the director of agriculture may make such appointments upon his own initiative. When any such application is made the director of agriculture shall, as soon as practicable, investigate the situation and determine upon the advisability or otherwise of making the appointments requested.

Sec. 1169-6. License issued, when; contents.

SECTION 5. Upon the appointment and qualification of the members of such board the director of agriculture shall immediately issue a license to it, and prescribe the duties of its officers and the records they shall keep. Each license shall be numbered, and specify the county which shall be under the jurisdiction of the board and within which certificates may be issued, and such certificates shall bear the name and the license number of the board. It shall also have printed thereon such other directions, rules and regulations as the director of agriculture shall make or promulgate and deem necessary to set forth upon such license.

Sec. 1169-7. Requirement for members.

SECTION 6. The majority of the members of such boards shall, at the time of their appointment, be producers of grain in the state and residents thereof.

Sec. 1169-8. Oath.

SECTION 7. Members of such boards shall qualify by taking oath similar to that required of public officials.

Sec. 1169-9. Term of office.

SECTION 8. The members of the first board shall be appointed, one for the term of one year, one for the term of two years and one for the term of three years. Thereafter, one member of said board shall be appointed each year for a term of three years, and shall hold office until his successor is appointed and qualified. The director of agriculture may remove any member for cause.

Sec. 1169-10. Organization.

SECTION 9. Each board shall elect one of its own members as chairman, one as secretary who may also be the treasurer.

Sec. 1169-11. Privileges of act, how secured.

SECTION 10. The privileges of this act shall be open to all owners upon the same conditions. Any owner desiring to place his grain in storage and have a certificate or certificates issued against it shall make application therefor to the board.

Sec. 1169-12. Local sealer or sealers, how designated; authority.

SECTION 11. The board shall submit to the director of agriculture the name of some person or persons who shall, subject to the approval of the director of agriculture, act as the local sealer or sealers, and every such sealer shall have the same authority with respect to the provisions of this act and the rules and regulations promulgated thereunder, and the enforcement thereof, as any officer of the peace.

Sec. 1169-13. Bond of sealer; oath.

SECTION 12. The sealer shall furnish bond for the faithful performance of his duties in such an amount as shall be determined by the director of agriculture. Such bonds, and the sureties thereon, shall in every case be subject to the director's approval and be deposited with him, and in case it is not a personal bond the premium thereon shall be payable out of any funds in the hands of the board. He shall also qualify by taking an oath similar to that required of public officials.

Sec. 1169-14. Duties of sealer.

SECTION 13. It shall be the duty of the sealer under the direction of the director of agriculture:

- (1) To supervise the storage of grain.
- (2) To ascertain the amount stored by each owner who shall desire to avail himself of the provisions of this act.
- (3) To determine so far as possible the grade and quality of the grain for which application is made for the storage of grain under the provisions of this act.

Sec. 1169-15. Inspection.

SECTION 14. The sealer shall have authority at all times to enter upon any premises for the purpose of inspecting grain in storage or the granary, crib, bin, or other receptacle in which it shall have been stored, and the acceptance of a certificate by the owner shall be deemed consent to entry and inspection by the sealer or any person duly authorized thereunto by the director of agriculture.

Sec. 1169-16. Seals, locks, etc.

SECTION 15. Seals, locks, or other fastenings employed shall be in accordance with specifications furnished by the director of agriculture.

Sec. 1169-17. Certificates; contents.

SECTION 16. Certificates shall be upon forms to be prepared by the director of agriculture, and every such certificate must embody within its written or printed terms:

(1) The county and license number of the board under which such certificate is issued.

(2) The consecutive number of the certificate.

(3) The date of issue of the certificate.

(4) A particular description of the granary, bin, crib, or other receptacle in which the grain is stored, and of the premises upon which it is located.

(5) A description of the grain.

(6) The name of the owner or owners, whether ownership is sole, joint, or in trust and the conditions of such ownership, and in the case of tenants the date of termination of the lease.

(7) A statement of any loans or other indebtedness made to or owing by the owner which in any manner constitutes a lien, whether statutory or contractual, including both mortgage and landlord's liens, upon the grain, which statement shall be signed by the owner or his agent.

(8) A form of waiver of liens which may be signed by the lienholder.

(9) A statement whether the grain received will be delivered to the bearer, to a specified person, or to a specified person or his order, and at what place it will be delivered.

(10) A facsimile signature of the director of agriculture, and the counter-signature of the sealer.

(11) If the owner is married, a waiver by the spouse of any claim of exemption and a consent to the instrument.

(12) A statement as to whether any other certificate has been issued covering any grain in the same crib, granary, bin, or other receptacle; and the amount of such other certificate.

Sec. 1169-18. Responsibility of owner.

SECTION 17. No term or condition shall be inserted in any certificate, whether negotiable or otherwise which shall in any manner purport to relieve the owner from exercising that degree of care in the safe keeping of the grain in storage which a reasonably prudent man would exercise with regard to similar property of his own.

Sec. 1169-19. Certificate issued by sealer.

SECTION 18. The sealer shall issue to the owner one or more certificates as herein provided, but the aggregate amount of the grain repre-

sented by such certificate or certificates shall in no event exceed the amount of grain stored and sealed by the sealer.

Sec. 1169-20. Duplicates of certificates filed with board.

SECTION 19. The sealer shall file with the secretary of the board a duplicate of all certificates delivered by him, and the secretary shall keep an accurate record thereof in a book provided by the director of agriculture for the purpose. Such duplicates shall have plainly printed upon the face thereof, "Board Duplicate, No Value."

Sec. 1169-21. Approval of storage facilities.

SECTION 20. Before issuing any certificate the sealer shall satisfy himself as to the suitability of the bin, crib, granary, or other receptacle in which the grain is stored and that such receptacle conforms with the regulations applicable thereto promulgated by the director of agriculture.

Sec. 1169-22. Negotiable certificate.

SECTION 21. A certificate in which it is stated that the grain stored will be delivered to the bearer, or to the order of any person named in such certificate, is a negotiable certificate. No provision shall be inserted in a negotiable certificate that it is non-negotiable. Such provisions, if inserted, shall be void. Provided, however, that in case the owner is a tenant, the certificate shall cease to be negotiable from and after the date of the termination of the lease as it appears thereon.

Sec. 1169-23. Duplicate certificates issued, when; where filed.

SECTION 22. When a negotiable warehouse certificate is issued the sealer shall issue and deliver to the owner a duplicate certificate marked "no value." When the owner negotiates the original certificate, he shall at the same time deliver to the assignee the duplicate or the county recorder's receipt for the same. Such assignee may file the duplicate in the office of the county recorder of the county in which the grain is located which duplicate shall remain in the custody of the county recorder, except as hereinafter provided.

Sec. 1169-24. Duty of county recorder.

SECTION 23. When a duplicate is filed in the office of the county recorder, he shall index the same in the chattel mortgage index or other suitable index book showing date of the certificate, the number thereof, to whom issued, kind, quantity and location of the grain. He shall collect twenty-five cents for each certificate indexed.

Sec. 1169-25. Written assignment of certificate; reassignment.

SECTION 24. When the owner or holder of a certificate makes written assignment thereof the county recorder shall on request of the assignee enter a copy of such assignment upon the duplicate in his office

and enter upon his index book the date of the assignment, the names of the assignor and the assignee. In case of reassignment of the certificate to the person to whom issued, the county recorder shall copy such assignment on the duplicate and deliver the same to the original owner and enter upon the index book "reassigned to the original owner."

Sec. 1169-26. Effect of filing and indexing certificate.

SECTION 25. The filing and indexing of such certificate shall impart the same notice as the filing and indexing of a chattel mortgage.

Sec. 1169-27. Insurance.

SECTION 26. All grain stored and sealed under the provisions of this act shall be insured in some insurance association or company authorized to do business in this state.

Sec. 1169-28. Insurance policies, where deposited; beneficiaries.

SECTION 27. Such policies of insurance as may be issued, shall be deposited with the local supervisory board having supervision over their respective districts or territory and shall inure to the benefit of a holder or holders of the certificate or certificates issued against the said stored grain and of the owner, and any incumbrances or lien-holders thereof and thereon as their interest shall appear.

Sec. 1169-29. Board to act as trustee, when.

SECTION 28. Whenever it shall appear that the interest of holders of certificates and other parties interested may be further conserved thereby the director of agriculture may authorize the board to act as trustee for such certificates as may be assigned to it in that capacity and the board may then exercise all the rights of an owner, subject to the duties and responsibilities imposed and devolving upon trustees under similar conditions.

Sec. 1169-30. Certificates issued by board of trustees.

SECTION 29. All certificates issued by the board of trustees shall have that fact plainly set forth thereon, any other provisions of this act to the contrary notwithstanding, but such statement shall in no manner affect the negotiability of such certificate.

Sec. 1169-31. Grain to be delivered upon demand.

SECTION 30. The owner shall, in the absence of some lawful excuse provided by this act, deliver the grain stored upon demand made by the holder of a certificate for the grain, or for such part thereof as is represented by the certificate if such demand is accompanied by:

(1) A showing that all such liens as may appear upon the certificate and which shall subsist upon the date of the demand have been satisfied.

(2) An offer to surrender the certificate with such endorsements as would be necessary for the negotiation of certificate.

(3) A readiness and willingness to sign, when the grain is delivered, an acknowledgment that they have been delivered, if such signature is requested by the owner.

Sec. 1169-32. Refusal or failure to deliver grain.

SECTION 31. In case the owner refuses or fails to deliver the grain in compliance with a demand by the holder of a certificate so accompanied, the burden shall be upon the owner to establish the existence of a lawful excuse for such refusal.

Sec. 1169-33. Appeal.

SECTION 32. Any owner aggrieved by any ruling or decision of the board may appeal to the director of agriculture whose decision shall be final.

Sec. 1169-34. Complaint to director, when and how made; hearing.

SECTION 33. If any person shall feel aggrieved by any action of the board or the sealer or any other official, he may submit his complaint in writing to the director of agriculture and the director of agriculture shall, as soon thereafter as possible, set the matter down for hearing before himself or one of his deputies, at such place as shall be desirable and proper, having regard to the character of the controversy and the locality of the grain and residence of the parties involved. Likewise, the board may present to the director of agriculture any proper complaint against any owner and the procedure shall be as nearly as practicable the same as that in the case of charges filed by owners.

Sec. 1169-35. Improper practices, how corrected; suspension of license.

SECTION 34. The director of agriculture shall, upon final hearing, make and enter such orders as he shall deem proper for the correction of improper practices, and may suspend the license of the board offending until such orders are obeyed. But such suspension shall in no manner relieve the board or the owners of any liability previously incurred under the provisions of this act.

Sec. 1169-36. Expenses of supervision, how defrayed.

SECTION 35. For the purposes of defraying the expenses of supervision, the owner shall pay to the board at the time of sealing, an amount as determined by the board which shall not exceed one cent per bushel of grain inspected and sealed by the sealer. Out of the fund thus created the compensation of the sealer, as fixed by the board, subject to the approval of the director of agriculture, and all other expenses, shall be paid.

Sec. 1169-37. Compensation of members of board.

SECTION 36. No compensation shall be paid to members of the board except by the express authorization and approval of the director of agriculture, and then only in case such payments may be made without over-drawing upon or unduly depleting the funds in the hands of the board.

Sec. 1169-38. Fees of sealer.

SECTION 37. In the exercise of his powers and functions as an officer of the peace in connection with the provisions of this act, the sealer shall be entitled to the same fees as are provided by law for the performance of similar duties.

Sec. 1169-39. Fees of director.

SECTION 38. The director of agriculture shall receive the following fee for services rendered under the provisions of this act:

For issuing licenses in each case, ten dollars (\$10.00).

The payment of this license fee to the director of agriculture may be postponed for the period of ninety (90) days from the date of issuance of the license, if in the discretion of the director of agriculture it is deemed advisable.

Sec. 1169-40. Moneys received, where paid.

SECTION 39. All moneys received by the director of agriculture from fees and other sources in connection with the administration of the provisions of this act shall be paid into the state treasury of the state of Ohio and may be drawn upon by him for the purposes thereof, subject to the provisions of law applicable to disbursements by the director of agriculture.

Sec. 1169-41. Penalty for removing, breaking, tampering, etc., with any seal, lock, etc.; exception.

SECTION 40. Whoever unlawfully removes, breaks or in any manner interferes or tampers with any seal, lock or other fastening placed upon any granary, crib, bin, or other receptacle for grain under the provisions of this act, except when such removal shall be rendered imperative to prevent the damage, loss or destruction of grain stored therein, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail for not more than six months, or both.

Sec. 1169-42. Penalty for fraudulently issuing certificate.

SECTION 41. An owner, the agent or servant of an owner, or any member of any board, or any sealer, who fraudulently issues or aids in fraudulently issuing a certificate for grain, knowing that it contains any

false statement, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished for each offense by imprisonment in the county jail not exceeding nine months, or by a fine not exceeding one thousand dollars, or both.

Sec. 1169-43. Penalty for fraudulently issuing duplicate or additional certificate.

SECTION 42. An owner, or any officer, agent or servant of any owner, who issues or aids in issuing a duplicate or additional negotiable certificate for grain, knowing that a former negotiable certificate for the same grain, or any part of it, is outstanding and uncanceled, without plainly placing upon the face thereof the word "duplicate", except in the case of a lost or destroyed certificate after proceedings as provided for in section 33, shall be guilty of a felony and upon conviction thereof, shall be punished for each offense by imprisonment in the penitentiary from one to two years or by a fine not exceeding one thousand dollars, or both.

Sec. 1169-44. Penalty for the illegal delivery of grain.

SECTION 43. An owner, or any officer, agent or servant of an owner who delivers grain out of the possession of such owner, knowing that a negotiable certificate the negotiating of which would transfer the right to the possession of such grain, is outstanding and uncanceled, without obtaining the possession of such certificate at or before the time of such delivery, shall except when ordered by the court, as hereinbefore provided, be found guilty of a misdemeanor, and upon conviction thereof shall be punished for each offense by imprisonment in the county jail not exceeding nine months or by a fine not exceeding one thousand dollars, or both.

Sec. 1169-45. Penalty for sale, incumbrance, etc., of grain after certificate issued.

SECTION 44. Any owner who shall, after the issuance of a certificate for grain in storage, take, sell, mortgage, pledge, hypothecate or otherwise incumber, or attempt to take, sell, mortgage, pledge or otherwise incumber the said grain, or who shall take or remove it from the receptacle where standing, shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine of not less than one hundred dollars nor more than one thousand dollars or be imprisoned in the county jail for not more than nine months, or both.

Sec. 1169-46. Constitutionality.

SECTION 45. Should any section or sections of this act be declared unconstitutional by a court of last resort, the same shall not invalidate the remaining sections of this act.

Emergency.

SECTION 46. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and

safety. The reason for such necessity lies in the fact that in conformity with federal rules and regulations necessary to afford relief for the farmer, legislation must be immediately enacted to provide the owners of grain in Ohio, with the means of warehousing the same on the farm and elsewhere within this state, under proper restrictions and safeguards, as a basis of credit. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 21, 1933.

Approved December 23, 1933.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 7.

(House Bill No. 7)

AN ACT

To amend sections 3 and 6 of Amended Senate Bill No. 4, enacted at the first special session of the 89th General Assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932; and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th General Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, so as to permit certain bonds authorized thereunder to mature in semi-annual maturities and providing for monthly disbursements of poor relief excise taxes, other than public utility excise taxes, by the treasurer of state to the several counties of the state, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 3 and 6 of Amended Senate Bill No. 4, enacted at the first special session of the 89th General Assembly, passed

March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th General Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, be amended to read as follows:

Issuance of bonds for relief of poor, when and how; maturity of bonds.

Sec. 3. Whenever in the years 1932, 1933 or 1934 the county commissioners of any county adopt a resolution finding that it is necessary to issue bonds for poor relief within the county, and if on submission of such resolution to the state relief commission such commission finds that funds are necessary for such relief in the sum fixed by such commission, and if on submission to the tax commission of Ohio, such commission finds that no further means exist to provide such funds except by the issuing of bonds, the county commissioners of such county may borrow money to provide funds for poor relief within the county and evidence such indebtedness by the issuance of negotiable bonds or notes in the amount approved by the state relief commission and tax commission of Ohio. On submission of such resolution to the tax commission such commission shall estimate the amount which will probably be allocated to such county under the provisions of section 5 of this act and shall calculate the total amount of bonds, the principal of and interest on which can be paid out of such estimated allocation, and the tax commission shall not approve the issue of an amount of bonds by any county in excess of the total amount so calculated. So much of the installments of interest falling due prior to February 15, 1934, on such bonds as cannot be paid out of the estimated allocation of taxes to such county under section 6 of this act in the year 1933 shall be paid out of the proceeds of the bonds, and the amount thereof as calculated by the tax commission shall be set aside out of such proceeds in a special fund and held in trust for the payment of such interest; or if the treasurer of state has been appointed paying agent for such county under the provisions of section 6 of this act shall be paid to the treasurer of state as such paying agent.

The maximum maturity of such bonds shall be on or before March 15, 1938. Issuance, sale, and characteristics of said bonds or notes shall conform to article XII, section II, of the constitution and to the provisions of the uniform bond act governing the issuance, sale, and characteristics of bonds or notes issued without a vote of the people except that such bonds shall mature in annual installments, the first maturity to be subsequent to February 15th in the year following that in which such bonds are issued the amount of the annual installment to be so arranged that the total amount of principal and interest payable in each of the years 1933 and thereafter shall be substantially equal, and except that the indebtedness evidenced by such bonds or notes shall not be subject to any limitations except those provided in this act. *Provided that the bonds*

issued under the authority of this section to be retired from the levies of taxes by the state upon cosmetics, beverages, admissions and malt shall mature in semi-annual maturities.

Certificate of auditor of state; warrant to county auditor; state treasurer may be paying agent of county, when; monthly distribution.

Sec. 6. On or before the fifteenth day of February of each year, the auditor of state shall transmit to the county auditor of each county, a certificate of the amount of such fund standing to the credit of such county, and shall draw a warrant for such amount upon the treasurer of state, in favor of the treasurer of such county, and forward such warrant to the county auditor.

Such moneys shall be held in trust in a special fund of the county and applied solely to the payment of the principal of and the interest on the bonds issued under section 3 of this act, or if they exceed the amount required for such purposes to other poor relief purposes within the county as defined in this act, or if such moneys exceed the amount required for the aforesaid purposes the same shall be paid into the sinking fund of the county and used for the retirement of bonds of the county.

At the time of the issuance of bonds under the provisions of section 3 of this act the county commissioners of any county may adopt and deliver to the treasurer of state a resolution appointing the treasurer of state the paying agent of the county as to such bonds. In such event the treasurer of state out of the total amount called for by the warrant of the auditor of state shall retain such amount as may in his opinion be necessary to pay the principal and interest on the bonds of the county issued under section 3 of this act, and hold the same as the paying agent of said county, and pay over only the balance if any to the treasurer of the county. After the adoption of such resolution by the county commissioners such appointment may not be revoked as long as any bonds issued under the provisions of section 3 of this act are unpaid. If the general bond of the treasurer of state does not and cannot be made to cover the custody of such funds he shall give a special bond in favor of the state of Ohio for the benefit of the county or counties affected in an amount to be fixed by the governor. *Provided that the funds to be distributed hereunder arising from the taxes imposed by the state upon cosmetics, beverages, admissions and malt shall be distributed monthly to the several counties of the state.*

Repeal.

SECTION 2. That sections 3 and 6 of Amended Senate Bill No. 4, enacted at the first special session of the 89th General Assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th General

Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that large sums of money will be made available for poor relief by the amendments herein contained. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 21, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 8.

(House Bill No. 8)

AN ACT

To reduce the valuation for purposes of taxation in and for the year 1934 only, of certain tangible personal property, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Valuation of certain tangible personal property reduced for taxation purposes.

SECTION 1. All tangible personal property which is required by the general statutes of this state to be listed and assessed for taxation at seventy per centum, or more, of its true value in and for the year 1934, shall be listed and assessed in and for said year at sixty-five per centum

of its true value, anything in the permanent statutes of this state to the contrary notwithstanding. Nothing herein shall affect the valuation or assessment of the property of public utilities.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that the adoption of the ten mill limitation amendment to the constitution has invalidated tax levies upon certain tangible personal property for the year 1934. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 20, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 9.

(House Bill No. 14)

AN ACT

To exempt civil works projects carried forward under authority of the national industrial recovery act from certain provisions of sections 1197, 6948-1, 6948-2, 4678-1 and 4678-2 of the General Code, relating to proceeding by contract and to the inviting, receiving, consideration and rejection of competitive bids; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Civil works projects exempt from certain statutory provisions.

SECTION 1. The provisions of section 1197 of the General Code requiring the director of highways to proceed by contract in certain cases in constructing, improving, maintaining and repairing highways and

bridges; the provisions of sections 6948-1 and 6948-2 of the General Code requiring county commissioners in certain cases to invite, receive, consider and reject competitive bids for the construction, reconstruction, widening, resurfacing, repairing or improvement of roads before ordering the work done by force account; and the provisions of sections 4678-1 and 4678-2 of the General Code requiring city and village authorities in certain cases to invite, receive, consider and reject competitive bids before proceeding to construct, reconstruct, widen, resurface or repair a street or other public way by force account or direct labor, shall not apply to that class of projects or improvements carried on under the provisions of the national industrial recovery act passed by the congress of the United States on June 13, 1933, which projects or improvements are officially known and designated by the federal emergency administrator of public works as civil works projects.

Emergency.

SECTION 2. This act is hereby declared to be an emergency act necessary for the immediate preservation of the public peace, health and safety and shall go into immediate effect.

The reasons for such emergency are that there is great unemployment and consequent suffering in the state of Ohio for which immediate relief is imperative, that such relief can be provided in a large measure by civil works projects now being instituted and carried forward by the federal emergency administrator of public works and that neither time nor the regulations of said administrator nor the necessities of the situation will permit of the delays and formalities incident to full compliance with said above described sections of the General Code.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 21, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 10.

of its true value, anything in the permanent statutes of this state to the contrary notwithstanding. Nothing herein shall affect the valuation or assessment of the property of public utilities.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that the adoption of the ten mill limitation amendment to the constitution has invalidated tax levies upon certain tangible personal property for the year 1934. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 20, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 9.

(House Bill No. 14)

AN ACT

To exempt civil works projects carried forward under authority of the national industrial recovery act from certain provisions of sections 1197, 6948-1, 6948-2, 4678-1 and 4678-2 of the General Code, relating to proceeding by contract and to the inviting, receiving, consideration and rejection of competitive bids; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Civil works projects exempt from certain statutory provisions.

SECTION 1. The provisions of section 1197 of the General Code requiring the director of highways to proceed by contract in certain cases in constructing, improving, maintaining and repairing highways and

bridges; the provisions of sections 6948-1 and 6948-2 of the General Code requiring county commissioners in certain cases to invite, receive, consider and reject competitive bids for the construction, reconstruction, widening, resurfacing, repairing or improvement of roads before ordering the work done by force account; and the provisions of sections 4678-1 and 4678-2 of the General Code requiring city and village authorities in certain cases to invite, receive, consider and reject competitive bids before proceeding to construct, reconstruct, widen, resurface or repair a street or other public way by force account or direct labor, shall not apply to that class of projects or improvements carried on under the provisions of the national industrial recovery act passed by the congress of the United States on June 13, 1933, which projects or improvements are officially known and designated by the federal emergency administrator of public works as civil works projects.

Emergency.

SECTION 2. This act is hereby declared to be an emergency act necessary for the immediate preservation of the public peace, health and safety and shall go into immediate effect.

The reasons for such emergency are that there is great unemployment and consequent suffering in the state of Ohio for which immediate relief is imperative, that such relief can be provided in a large measure by civil works projects now being instituted and carried forward by the federal emergency administrator of public works and that neither time nor the regulations of said administrator nor the necessities of the situation will permit of the delays and formalities incident to full compliance with said above described sections of the General Code.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 21, 1933.

Approved December 22, 1933.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 10.

(Amended Senate Bill No. 9)

AN ACT

To amend section 5894-2b of the General Code, being section 4 of House Bill No. 323 passed by the Ninetieth General Assembly July 1, 1933, and approved by the governor on July 13, 1933, relative to the appropriation of the excise tax levied on the sale of cigarettes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5894-2b of the General Code be amended to read as follows:

Appropriation of moneys received from excise tax levied on sale of cigarettes.

Sec. 5894-2b. All moneys received into the state treasury from the excise tax on sales of cigarettes during the period commencing on January 1, 1934, and ending on December 31, 1935, are hereby appropriated to the *** *state educational equalization fund created under the authority of section 7595 of the General Code, or to such other fund or funds as may be created for the purpose of superceding that established by section 7595 of the General Code. The entire collection of the cigarette tax for and during the year 1934 shall be security for and is hereby appropriated to the redemption of all notes issued under the authority of Amended Senate Bill No. 412 enacted on July 1, 1933, as amended by Senate Bill No. 25 enacted on August 29, 1933. But any moneys accruing from the excise tax levied and collected from the sale of cigarettes during the year 1934, after the notes issued under the authority of Amended Senate Bill No. 412, as amended by Senate Bill No. 25, together with the accrued interest charges, have been paid, are hereby appropriated for the purpose of the equalization of educational advantages and shall be administered by the director of education subject to the restrictions of law.*

Repeal.

SECTION 2. That existing section 5894-2b of the General Code, being section 4 of House Bill No. 323, passed by the Ninetieth General Assembly July 1, 1933, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace and safety of the inhabitants of the state of Ohio. The necessity lies in the facts which may be set forth as follows:

NOTE: The word "superceding" in the sixth line of Sec. 5894-2b appears as it is spelled in the enrolled bill. [Editor.]

(a) The collection of the cigarette tax has already been obligated by the general assembly as the security for all notes issued under the authority of Amended Senate Bill No. 412 enacted by the Ninetieth General Assembly July 1, 1933.

(b) The school districts participating in the state educational equalization fund will be unable to redeem the obligations which they have been authorized and directed to issue unless the cigarette tax collections are appropriated to the fund or funds specified in this act.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed February 13, 1934.

Approved February 16, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 16th day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 11.

(Amended Senate Bill No. 7)

AN ACT

To authorize boards of education to borrow money and to issue notes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Certification of amount due each state aid school district.

SECTION 1. The director of education shall within ten days after this act goes into effect, calculate the amount which each school district is entitled to receive under the law from the state educational equalization fund and which amount has accrued to January 1, 1934, and is owing to such school district for personal service, maintenance and rehabilitation items under the laws, regulations, formulae and schedules provided in the General Code of Ohio for state-aid districts. The director of education

(House Bill No. 36)

AN ACT

To make sundry appropriations, and to declare an emergency.

(See Edition of "Appropriation Acts.")

File No. 13.

(House Bill No. 16)

AN ACT

To make appropriations for the purposes of the law enacted by the people of the state of Ohio, entitled "to provide for the granting of aid to aged persons in the state of Ohio under certain conditions".

Be it enacted by the General Assembly of the State of Ohio:

Appropriation for payment of aid to aged persons.

SECTION 1. There is hereby appropriated out of any moneys in the state treasury to the credit of the general revenue fund and not otherwise appropriated the sum of three million dollars for the purposes of the law enacted by vote of the electors of Ohio at the election on the seventh day of November, 1933, entitled "to provide for the granting of aid to aged persons in the state of Ohio under certain conditions". This appropriation shall be expended only in the payment of aid for aged persons under the terms and conditions and in accordance with the provisions of said law, and in the payment of burial expenses as provided in section ten thereof. No expenditure shall be made from this appropriation prior to the first day of July, 1934; and no payment of such aid or burial expenses shall be made therefrom except for the period from June 1, 1934, to December 31, 1934, inclusive.

Appropriation to the division of aid for the aged.

SECTION 2. There is hereby appropriated out of any moneys in the state treasury to the credit of the general revenue fund and not otherwise appropriated the sum of \$150,000.00 for the uses and purposes of the division of aid for the aged of the state department of public welfare created by said law, for the necessary expenses of administering said law, as authorized or required by sections 11, 15 and 16 and other sections thereof.

Appropriation to the auditor and treasurer of state.

SECTION 3. There is hereby appropriated out of any moneys in the state treasury to the credit of the general revenue fund and not other-

wise appropriated, for the purposes of administration of said law as provided in sections 14, 16, 17 and 20 and other sections thereof, sums as follows:

To the Auditor of State:

Personal service\$ 6,500.00

Maintenance 12,500.00

To the Treasurer of State:

Personal service\$2,500.00

Maintenance 2,400.00

Appropriations effective, when.

SECTION 4. The appropriations made in sections 2 and 3 of this act shall become effective immediately, but no part of such appropriations shall be expended to pay liabilities or deficiencies incurred after December 31, 1934. The sums hereinabove appropriated to the auditor of state and treasurer of state shall be in addition to all other appropriations for the uses and purposes of said officers. It is the intent and purpose of this act that the division of aid for the aged shall be established and the administration of said law set in operation at the earliest possible time, that said division establish necessary rules and regulations, prescribe forms, and provide for receiving applications and granting certificates of aid, and that all other action as directed by said law be taken, to the end that payments of the aid to aged persons as provided for therein shall begin on the first day of July, 1934.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed February 15, 1934.

Approved February 20, 1934.

GEORGE WHITE,

Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 14.

(Amended Senate Bill No. 8)

AN ACT

To make supplemental appropriations for educational equalization.

(See Edition of "Appropriation Acts.")

File No. 15.

(House Bill No. 39)

AN ACT

To amend section 1 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency" passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, as said section 1 is amended by the act passed August 23, 1933, and approved August 25, 1933, known as House Bill No. 7; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, as said section 1 is amended by the act passed August 25, 1933, known as House Bill No. 7, is hereby amended to read as follows:

Definitions.

Sec. 1. The following definitions shall be applied to terms used in this act:

(a) The term "taxing authorities" shall mean "county commissioners."

(b) The term "work relief" shall mean "relief given in exchange for labor, including the cost of materials and articles of equipment heretofore or hereinafter purchased, and/or cost of administration required for the execution of any project approved by the state relief commission of Ohio as a means of furnishing employment for indigent persons, or required for the execution of any project approved by the federal civil works administration as a civil works project, or any project hereafter approved by the federal civil works administration or federal emergency relief administration."

(c) The term "direct relief" shall mean the furnishing of food, clothing, shelter, fuel and medical attention in the home.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. Such necessity arises from the fact that in many cases the general fund of the county is inadequate to meet the expense of providing materials and equipment necessary for carrying on projects for the purpose of furnishing employment for unemployed and indigent persons. Therefore, this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed February 16, 1934.

Approved February 21, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 16.

(House Bill No. 88)

AN ACT

To amend sections 1921-1 and 1921-2 of the General Code, relative to the admission of Spanish American war widows to the Madison home, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1921-1 and 1921-2 of the General Code be amended to read as follows:

Widows, mothers and nurses of men in war with Spain admitted to home.

Sec. 1921-1. Subject to the provisions of section 1921 of the General Code, widows or mothers of men who served in the war with Spain, or nurses who served in that war, may be admitted to the Madison home. *Provided, however, this section shall not be construed to require or to have required that Spanish American war widows must have been married prior to June 1, 1905, as provided by section 1921 of the General Code.*

Wives, widows or mothers of veterans may be admitted to Madison Home.

Sec. 1921-2. Subject to the provision that preference be given to those entitled to admission to the Madison Home under sections 1921 and 1921-1 of the General Code, there may be admitted to the Madison Home *** not to exceed ten wives, widows or dependent mothers of honorably discharged soldiers, sailors, and marines who served the United States government *** in the world war for any period of time between the sixth day of April, 1917, and the eleventh day of November, 1918, the China relief expedition, the Philippine insurrection or any other war or campaign in which the United States has been engaged or may be engaged at any future time and who, at the time of their enlistment or induction into service, were citizens of the state of Ohio for a period of at least one year preceding their admission to the Madison Home, and are, at the time of their admission to said home, unable to support themselves.

Repeal.

SECTION 2. That existing sections 1921-1 and 1921-2 of the General Code be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that at the present

time a number of Spanish American war widows, now in destitute circumstances, cannot be admitted to the Madison home, unless this act is passed, although there is now room in the home for such widows. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed February 15, 1934.

Approved February 26, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 27th day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 17.

(House Bill No. 40)

AN ACT

To enact supplemental sections 7902-1 to 7902-5, both inclusive, of the General Code, authorizing the construction, improvement or enlargement of buildings and other structures and additions thereto and the acquisition of sites therefor by municipal universities or colleges, providing for the financing of the cost thereof by the issuance of bonds payable from the gross revenue derived from reasonable rentals or fees charged for the use of such facilities and from sources other than taxation, generally enabling municipal universities or colleges in Ohio to participate in federal aid provided by the national industrial recovery act enacted by the seventy-third congress of the United States, approved June 16, 1933, or any acts amendatory thereof, and declaring an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That supplemental sections 7902-1 to 7902-5, both inclusive, of the General Code, be enacted to read as follows:

Provision for participation by municipal universities in federal aid.

Sec. 7902-1. For the purpose of enabling municipal universities or colleges in Ohio to participate in federal aid provided by the national industrial recovery act enacted by the seventy-third congress of the United States, or any acts amendatory thereof, and for that purpose only, the board of directors of any municipal university or college is hereby empowered, in addition to all other powers conferred upon it by the laws of the state of Ohio, to construct, improve, or enlarge buildings and other structures and additions thereto, and to acquire the sites therefor, together with all appurtenances necessary or convenient to the uses thereof, and to operate the same.

Cost of improvements, etc., how financed.

Sec. 7902-2. To pay the cost of so constructing, improving or enlarging, such buildings or other structures and acquiring the sites therefor, the board of directors of a municipal university or college may borrow money from the United States of America acting through the federal emergency administrator of public works or such other federal agencies as may be designated or created by the national industrial recovery act or acts amendatory thereof, and issue on behalf of the municipal corporation in which such municipal university or college is situate, bonds secured by a pledge of the gross revenues of the properties so constructed, improved or enlarged and additionally secured by the revenues of the university or college from sources other than taxation, but such bonds shall not be a general obligation of the municipality. The bonds issued hereunder are hereby declared negotiable instruments, the provisions of any other law to the contrary notwithstanding. The bonds authorized by this act shall be issued subject to and in accordance with the provisions of the uniform bond act, as amended, relative to the form of the bonds, provision for interest during construction, procedure for issuance, mode of sale and sale price, registration privileges and incontestibility of bonds, except that they may be sold to the United States or to any instrumentality thereof at private sale without the necessity of previously advertising at public sale. The board of directors shall have power to adopt a common seal which shall be impressed upon said bonds. Such seal shall be attested by such officer and the bonds shall be signed by such of the officers of the municipal university or college as the board of directors shall by resolution designate. If coupon bonds are issued, the coupons on the bonds shall bear the signature or facsimile signature of the treasurer of the municipal university or college. The bonds shall mature in annual or semi-annual installments at such time or times not exceeding twenty-five years from the date thereof, and in such amount or amounts as shall be fixed by the board of directors within its discretion, and it need not comply with section 2293-12 of the General Code. For the purpose of complying with the provisions of the uniform bond act, the treasurer of the municipal university or college shall be deemed the "fiscal officer", the municipal university or college shall be deemed the "subdivision" and the board of directors thereof shall be deemed the "bond issuing authority".

Payment of bonds.

Sec. 7902-3. To provide for the payment of bonds issued or to be issued pursuant to this act and interest thereon and a reserve fund therefor, the board of directors of any municipal university or college shall fix from time to time and charge reasonable rentals or fees for the use of the buildings or other structures, and additions thereto, so constructed, improved or enlarged. Such bonds shall be payable primarily from and secured by a first and exclusive lien on and irrevocable pledge of the gross revenues derived from the operation of the buildings and/or other structures and/or additions thereto, so constructed, improved or enlarged so long as any of the bonds shall be outstanding. Should the gross revenues in any year not be sufficient to pay when due the principal of and interest on such bonds, the board of directors shall use any other funds from sources other than taxation, the use of which funds is not otherwise restricted, for the purpose of paying such principal and interest and such board of directors is hereby authorized to pledge such other funds for such purpose. The board of directors is hereby further empowered additionally to secure the bonds issued hereunder by an irrevocable pledge of the gross revenues derived from the operation of any other existing building and/or other structure of such municipal university or college.

Agreements, how approved, confirmed, etc.

Sec. 7902-4. The board of directors of any municipal university or college may in any resolution or resolutions, include all the provisions hereof and authorize, approve, confirm or ratify any agreement or agreements relating to any such project or projects with the United States of America, acting through the federal emergency administrator of public works or such other similar agency or agencies as may be designated or created. Such agreement or agreements may contain such terms, conditions or provisions as in the discretion of such board of directors may be necessary, proper or advisable for the purpose of obtaining grants and loans or both, or other financial assistance from such administrator or such other similar agency or agencies, and may contain such terms, conditions and provisions as may be necessary, proper or advisable in order to secure the payment of any bonds issued hereunder and interest thereon or as may tend to make such bonds more marketable.

Powers to be liberally construed.

Sec. 7902-5. The powers granted herein shall be liberally construed so that municipal universities or colleges may participate in federal aid under the national industrial recovery act or acts amendatory thereof. The powers conferred by this act shall be in addition and supplemental to the powers conferred by any other law, general, special or local, and such powers conferred by this act may be exercised notwithstanding the requirements, restrictions, limitations, or procedural provisions of such other law. Bonds may be issued hereunder without regard to any debt

limitations of the municipal corporation in which such municipal university or college issuing bonds pursuant to this act is situate imposed or provided by any such other law, and such bonds shall not be considered in ascertaining the net indebtedness of such municipal corporation as determined by the provisions of the uniform bond act. Nothing in this act shall be deemed to repeal, modify, suspend or supersede any law excepting to the extent that the provisions of this act may be inconsistent therewith; but insofar as the provisions of this act are inconsistent with any other law, the provisions of this act shall be controlling.

Emergency.

SECTION 2. This act is hereby declared an emergency measure, necessary for the preservation of the public health, peace and safety. Such necessity arises from the fact that municipal universities and colleges are without adequate housing facilities for students and a serious condition of unemployment exists throughout the state of Ohio. Therefore, this act shall go into immediate effect.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed February 16, 1934.

Approved February 27, 1934.

GEORGE WHITE,

Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,

Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 28th day of February, A. D. 1934.

GEORGE S. MYERS,

Secretary of State.

File No. 18.

(Senate Bill No. 25)

AN ACT

To make supplemental appropriations for the Ninetieth General Assembly.

(See Edition of "Appropriation Acts.")

File No. 19.

(House Bill No. 4)

AN ACT

To make an appropriation for paying the expenses of the members of the Ninetieth General Assembly, incurred in attending special sessions of the general assembly, held during 1934.

(See Edition of "Appropriation Acts.")

File No. 20.

(Amended Senate Bill No. 30)

AN ACT

To amend sections one and two of Amended Senate Bill No. 7, passed by the Ninetieth General Assembly, February 15, 1934, and approved by the governor on February 20, 1934, concerning the issuance of notes by boards of education entitled to receive aid from the educational equalization fund, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections one and two of Amended Senate Bill No. 7 be amended to read as follows:

Certification of amount due each state aid school district.

Sec. 1. The director of education shall within ten days after this act goes into effect, calculate the amount which each school district is entitled to receive under the law from the state educational equalization fund *** to January 1, 1934, *** for personal service, maintenance and rehabilitation items under the laws, regulations, formulae and schedules provided in the General Code of Ohio for state-aid districts, *which said amount has accrued and is owing to such district by virtue of appropriations for said purpose contained in Amended Senate Bills 8 and 9 passed by the Ninetieth General Assembly on February 15, 1934 and February 13, 1934, respectively.* The director of education shall forthwith, upon

determining the amount due to each state-aid school district, certify the same to the board of education of each such district.

May borrow in anticipation of payment, when.

Sec. 2. In anticipation of the receipt of the amount so certified, the board of education of any school district entitled to any part of such appropriation may, prior to *** June 1, 1934, borrow money not in excess of the amount so certified and issue notes of the school district therefor.

Repeal.

SECTION 2. That existing sections one and two of Amended Senate Bill No. 7, passed by the Ninetieth General Assembly, February 15, 1934, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency act. Its enactment into law is necessary for the preservation of the public peace and safety of the inhabitants of the state of Ohio. The necessity therefor lies in the fact that because of the financial condition of the state treasury no funds are available for paying teachers and other employees of the public schools in districts entitled to participate in the state educational equalization fund and that if funds are not immediately provided, many of such schools will be compelled to close, thus depriving the youth of our state of the education contemplated by the constitution and laws of the state of Ohio.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed March 8, 1934.

Approved March 15, 1934.

GEORGE WHITE,

Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 17th day of March, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 21.

(Amended Senate Bill No. 26)

AN ACT

To amend sections 1, 2, 3 and 4 of Amended Senate Bill No. 137, passed March 21, 1933, and approved by the governor March 27, 1933, to authorize the city of Massillon to collect and use rentals for that portion of the Ohio canal within the corporate limits of said city for the purpose of bettering the drainage and improving the bed of said Ohio canal, as an addition and betterment thereto, and providing for the relief of the present unemployment in said city, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1, 2, 3 and 4 of Amended Senate Bill No. 137 passed March 21, 1933, and approved by the governor March 27, 1933, be amended to read as follows:

City of Massillon authorized to collect and use rentals from lease of Ohio canal within corporate limits.

Sec. 1. The city of Massillon is hereby authorized to collect all rentals from leases on that portion of the Ohio canal within the corporate limits of said city, under the terms of a certain lease granted the city by the state of Ohio under date of December 30, 1931; and to use all of said revenues or rentals derived from said lease for a period *** of fifteen years *** *and so much longer as may be necessary to repay the federal emergency administration of public works* for a loan granted to the said city of Massillon for the purpose of bettering the drainage and improving the bed and banks of said Ohio canal, abating a nuisance at present existing in said canal; and for the purpose of providing for the relief of the present unemployment in said city.

Use of revenues or rentals.

Sec. 2. That all of such revenues or rentals accruing under the terms of said lease to the city of Massillon during said period *** shall be used only for the purposes as above set forth to repay the *** *federal emergency administration of public works* for a loan sufficient only to pay the cost of construction and the necessary expenses for the completion of the addition and betterment to said Ohio canal lands in said city; and that the city of Massillon shall not be required to pay to the state of Ohio during said *** *period*, any part of the revenues or rentals derived from said canal property as is now provided *** *by the terms* of the present lease hereinbefore mentioned.

Disposition of excess revenues or rentals.

Sec. 3. Provided further, that if in any one year, the revenues or rentals from said canal property shall exceed the amount required to

meet the payments of the principal and interest on the loan secured from the *** *federal emergency administration of public works*, any such excess shall be paid by the city of Massillon to the state of Ohio on the first days of May and November of each year, as called for in said lease; or, upon the approval of the superintendent of public works, the governor and the attorney general, such excess revenues *** *or* rentals may be applied each year for the more rapid liquidation of said loan by payments of such excess in advance of the dates the same may become due and payable.

Superintendent of public works authorized to approve plans, specifications, etc.; cost of approval, etc., how paid.

Sec. 4. The city of Massillon hereby grants to the superintendent of public works complete authority in the approval of all plans, specifications and estimates, and also approval of the award and all contracts for this, or any other improvement that may be made by said city under this act, in cooperation with *** *and* under the rules and terms of the *** *federal emergency administration of public works*, or in cooperation with the state of Ohio. The cost of any approval of plans and supervision of the work by the superintendent of public works shall be made a part of the cost of said project and shall be paid to such department as the work progresses, by the said city, on requisitions made by the said superintendent of public works. Upon completion of any addition and betterment constructed on said Ohio canal lands in said city, the same shall become the property of the state of Ohio and shall be subject to being used by *** *said* state or its lessees, and leased, the same as any other part of said Ohio canal land.

Repeal.

SECTION 2. That existing sections 1, 2, 3 and 4 of said Amended Senate Bill No. 137 be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the state of Ohio, and the provisions of this bill shall be enacted into law and become effective at the earliest possible time and shall be in full force and effect from and after its passage and approval by the governor. The reasons for such necessity lie in facts which two-thirds of all the members elected to each branch of the general assembly have considered, found and determined and which are separately set forth herein, as follows: In order that the city of Massillon may avail itself of the necessary funds from the federal emergency administration of public works and for the immediate relief of the unemployment of said city.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 7, 1934.

Approved March 20, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 21st day of March, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 22.

(House Bill No. 42)

AN ACT

To amend section 3 of Amended Senate Bill No. 4, enacted at the first special session of the 89th General Assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932; and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th General Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933; and as further amended by House Bill No. 7, enacted at the second special session of the 90th General Assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, so as to permit certain bonds authorized thereunder to mature in semi-annual maturities, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 3 of Amended Senate Bill No. 4, enacted at the first special session of the 89th General Assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th General Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, and as further amended by House

Bill No. 7, enacted at the second special session of the 90th General Assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, be amended to read as follows:

Issuance of bonds for relief of poor, when and how; maturity of bonds; application.

SECTION 3. Whenever in the years 1932, 1933 or 1934 the county commissioners of any county adopt a resolution finding that it is necessary to issue bonds for poor relief within the county, and if on submission of such resolution to the state relief commission such commission finds that funds are necessary for such relief in the sum fixed by such commission, and if on submission to the tax commission of Ohio, such commission finds that no further means exist to provide such funds except by the issuing of bonds, the county commissioners of such county may borrow money to provide funds for poor relief within the county and evidence such indebtedness by the issuance of negotiable bonds or notes in the amount approved by the state relief commission and tax commission of Ohio. On submission of such resolution to the tax commission such commission shall estimate the amount which will probably be allocated to such county under the provisions of section 5 of this act and shall calculate the total amount of bonds, the principal of and interest on which can be paid out of such estimated allocation, and the tax commission shall not approve the issue of an amount of bonds by any county in excess of the total amount so calculated. So much of the installments of interest falling due prior to February 15, 1934, on such bonds as cannot be paid out of the estimated allocation of taxes to such county under section 6 of this act in the year 1933 shall be paid out of the proceeds of the bonds, and the amount thereof as calculated by the tax commission shall be set aside out of such proceeds in a special fund and held in trust for the payment of such interest; or if the treasurer of state has been appointed paying agent for such county under the provisions of section 6 of this act shall be paid to the treasurer of state as such paying agent.

The maximum maturity of such bonds shall be on or before March 15, 1938. Issuance, sale, and characteristics of said bonds or notes shall conform to article XII, section 11, of the constitution and to the provisions of the uniform bond act governing the issuance, sale, and characteristics of bonds or notes issued without a vote of the people except that such bonds shall mature in annual installments, the first maturity to be subsequent to February 15th in the year following that in which such bonds are issued the amount of the annual installment to be so arranged that the total amount of principal and interest payable in each of the years 1933 and thereafter shall be substantially equal, and except that the indebtedness evidenced by such bonds or notes shall not be subject to any limitations except those provided in this act. Provided that the bonds issued under the authority of this section to be retired from the levies of taxes by the state upon cosmetics, beverages, admissions and malt **** shall be issued in compliance with the following provisions: *The maximum maturity of such bonds shall be on or before September 1, 1936.*

Issuance, sale and characteristics of said bonds or notes shall conform to article XII, section 11 of the constitution and to the provisions of the uniform bond act governing the issuance, sale and characteristics of bonds or notes issued without a vote of the people; except that such bonds shall mature in an even or uneven number of semi-annual installments, the first maturity to be subsequent to August 15, 1934, the amount of the semi-annual installments to be so arranged that the total amount of principal and interest payable at each semi-annual maturity shall be substantially equal, and except that the indebtedness evidenced by such bonds or notes shall not be subject to any limitations except those provided in this act.

This section as amended shall apply to all bond legislation passed and pending, under authority of this section, for the issuing of bonds to be retired from levies of taxes by the state upon cosmetics, beverages, admissions and malt, enacted and passed either prior to or subsequent to the effective date of this amendment, unless such bonds have been sold and are in process of delivery, with maturities complying with the law in force prior to such effective date.

Repeal.

SECTION 2. That section 3 of amended senate bill No. 4, enacted at the first special session of the 89th General Assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by senate bill No. 2, enacted at the second special session of the 89th General Assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, and as further amended by senate bill No. 63, enacted at the regular session of the 90th General Assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, and as further amended by house bill No. 7, enacted at the second special session of the 90th General Assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that large sums of money will be made available for poor relief by the amendment herein contained. Therefore this act shall go into immediate effect.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed March 8, 1934.

Approved March 20, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 21st day of March, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 23.

(House Bill No. 41)

AN ACT

To provide for the issuance of bonds lawfully authorized prior to January 1, 1934, pursuant to the provisions of an act entitled "An act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code and to declare an emergency", passed June 24, 1931, as amended by an act entitled "An act to amend sections 2 and 3 of an act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code and to declare an emergency", approved October 1, 1932, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Provisions for issuance of bonds authorized prior to January 1, 1934.

SECTION 1. Bonds lawfully authorized prior to January 1, 1934, pursuant to the provisions of an act entitled "An act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code and to declare an emergency" passed June 24, 1931, as amended by an act entitled "An act to amend sections 2 and 3 of an act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code and to declare an emergency", approved October 1, 1932, all the proceedings relative to the issue of such bonds having been lawfully had and performed prior to January 1, 1934, excepting only the actual issuance and sale of such

bonds, may be issued and sold, subject to the provisions of said act as so amended, notwithstanding the limitation of time prescribed for the issuance of such bonds by section two of said act, as so amended.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity is the same as that set forth in section ten of the act referred to in section one of this act, to-wit, the unforeseen accrual of an abnormally large proportion of delinquent and unpaid taxes due to general economic conditions and other causes, and resulting in deficiencies making it impossible, under existing laws, for local subdivisions and taxing districts to take measures enabling them to continue to discharge their respective functions; to which should be added the fact that subdivisions proceeding lawfully under said amended act to issue such bonds have been in certain instances with respect to the purposes of said proceeding unable to accomplish the actual issuance of such bonds prior to January 1, 1934, although all other requirements of said act, as so amended, have been satisfied. Therefore this act shall go into immediate effect.

KEITH LAWRENCE,
Speaker Pro Tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 21, 1934.

Approved March 30, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 24.

(Amended Senate Bill No. 28)

AN ACT

To amend section 1 of Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, an act entitled "An act to provide further exception to the 'uniform bond act,' relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled 'An act to provide exceptions to the provisions of the "uniform bond act" to enable certain subdivisions of Ohio to participate in the federal aid provided by the "national recovery act" enacted by the seventy-third congress of the United States, and to declare an emergency," passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency", and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of said Amended Substitute Senate Bill No. 38 passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, an act entitled "An act to provide further exception to the 'uniform bond act,' relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled 'An act to provide exceptions to the provisions of the "uniform bond act" to enable certain subdivisions of Ohio to participate in the federal aid provided by the "national recovery act" enacted by the seventy-third congress of the United States, and to declare an emergency," passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency" is hereby amended to read as follows:

Exceptions to provisions of "uniform bond act", when and how applicable; vote on bond issue; sale of bonds.

Sec. 1. For the purpose of enabling municipal corporations and other subdivisions of Ohio to participate in federal aid provided by the "national industrial recovery act" enacted by the seventy-third congress of the United States, and for that purpose only, the taxing authority of any municipal corporation or any other subdivision provided for in said act is hereby authorized to issue bonds, during the effective period of said act, subject to the provisions of sections 2293-1 to 2293-37, inclusive, of the General Code, except as hereinafter provided, and such bonds may be non-interest bearing for any number of consecutive years, beginning with the date of issue.

1. If the tax commission of Ohio certifies that the municipal corporation or other subdivision of Ohio is unable to issue such bonds subject to the limitations prescribed by sections 2293-14, 2293-15, 2293-16, 2293-17 and 2293-18 of the General Code whether or not such bonds shall have been or may be voted, then such bonds may be issued to the extent

required without the authority of an election and outside of the limitations prescribed by said sections of the General Code after exhausting the powers for the creation of indebtedness within such limitations; provided, however, that the aggregate amount of such bonds issued under this act in excess of such limitations shall not exceed the amount by which the net indebtedness of the municipality or subdivision within such debt limitations, *if any*, as it exists on the effective date of this act, will have been reduced by the 31st day of December, 1938. Such reduction in net indebtedness shall be determined by the aggregate principal amount of bonds maturing within said period. The certificate of the tax commission of Ohio shall also state the amount of such reduction and said certificate as to the matters required by this act shall be final. Nothing herein shall prevent the application to such bonds of the provisions of subsection d of section 2293-14 of the General Code to the extent that the income from the improvement for which the bonds are issued is sufficient to cover the cost of all operating expenses and debt charges on said bonds or part thereof.

2. Such bonds shall not be subject to the limitations of sections 2293-14, 2293-15, 2293-16 and 2293-17 of the General Code.

3. If the question of issuing any such bonds is submitted to the electors of any subdivision, such bond issue shall require only the affirmative vote of a majority of those voting upon the proposition.

4. If such bonds are purchased by the United States or any instrumentality thereof it shall not be necessary to advertise or offer the same for sale at competitive bidding.

5. The question of issuing such bonds may be submitted to the electors, notwithstanding that the approval of the project or projects to be financed thereby by the proper federal authorities may not have been first obtained; but no such bonds shall be issued, whether under authority of an election or otherwise, excepting to the extent that the project or projects thereby to be financed shall, prior to the issue thereof, have received the approval of the proper federal authorities, nor until a contract or contracts shall have been entered into between the proper authorities of the subdivision and the proper federal authorities, pursuant to the said "national industrial recovery act."

6. When and if the conditional approval by the proper federal authorities shall have first been obtained for the project the provisions of section 2293-22 of the General Code, requiring the question of the issue of bonds to be submitted to popular vote only at a November election, shall be waived and such question may be submitted with the consent of the tax commission of Ohio to a popular vote at a primary election or at a special election called for that purpose.

7. The resolution declaring the necessity for such bond issue and setting forth the additional facts, as provided in section 2293-19, shall be certified to the county auditor at least thirty days prior to the election at which it is desired to submit such questions; thereupon, and more than twenty-five days prior to such election, the county auditor shall certify to the taxing authority the facts as set forth in said section 2293-19; and

said taxing authority, if it desires to proceed with the issue of said bonds, shall, more than twenty days prior to such election, certify to the *** board of elections of the county, its resolution together with the additional facts, as provided in section 2293-19. Such resolution may fix the maturity of the earliest installment not later than five years after the earliest possible date of maturity despite the prohibition contained in section 2293-12 of the General Code of Ohio.

8. The election on the question of issuing such bonds shall be held under the provisions of sections 2293-21, 2293-22, 2293-23 and 2293-23a of the General Code of Ohio, except that publication of notice of such election, if made four times in one or more newspapers of general circulation in the subdivision, shall not be required to be made once a week for four consecutive weeks, and the board of elections may include the question of such bond issue or issues upon a regular ballot on questions and issues, or prepare and use a separate ballot therefor, which shall be printed and ready for use of absent voters not less than ten days before the date of the election.

Repeal.

SECTION 2. Said existing section 1 of said Amended Substitute Senate Bill No. 38, an act entitled "An act to provide further exception to the 'uniform bond act,' relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled 'an act to provide exceptions to the provisions of the "uniform bond act" to enable certain subdivisions of Ohio to participate in the federal aid provided by the "national recovery act" enacted by the seventy-third congress of the United States, and to declare an emergency,' passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency" is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that subdivisions of this state without existing bonded indebtedness are unable to take advantage of the national industrial recovery act and like measures of the federal government in the construction of public work to and in the relief of unemployment, on a parity with subdivisions having such bonded indebtedness. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 22, 1934.

Approved March 30, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 25.

(Amended Senate Bill No. 64)

AN ACT

To authorize the taxing authorities of municipal corporations to fund deficiencies in operating revenues for the year 1934, and to authorize a special election on the question of issuing bonds and the levy of taxes for such purposes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Definitions.

SECTION 1. For the purpose of this act:

"*Subdivision*" means a municipal corporation.

"*Taxing authority*" means the council or other legislative body of a municipal corporation.

"*Commission*" means the tax commission of Ohio.

"*Deficiency*" means the excess of the estimated aggregate "fixed charges" and "current expenses" as such terms are hereinafter defined, of such subdivision for the fiscal year 1934 over and above the revenues from taxes and other sources received and the balance of revenues estimated to come into the treasury of such subdivision for the remainder of said fiscal year and applicable to such "fixed charges" and "current expenses" during the fiscal year 1934.

"*Fixed charges*" include salaries, wages, payment on contracts for fixed or regular services, as for light, heat, power, water or gas, and charges by law made payable from the treasury of any subdivision without action by the taxing and legislative authority thereof, election expenses, and contributions to libraries, universities, hospitals and pension funds. It excludes funded debt service charges, expenditures for permanent improvements as defined in section 2293-1 of the General Code of the state of Ohio and such ordinary expenses as are included within the scope of "current expenses" as hereinafter defined.

Said term "fixed charges" means expenses of the character indicated by the foregoing enumeration for the purposes provided, and at rates and quantities not in excess of those provided by laws, ordinances, resolutions

and contracts in force January 1, 1934; by ordinances and resolutions of the municipal corporation passed prior to such date and not effective thereon for want of due publication, or pending the expiration of a referendum period; and by laws passed after such date, and the ordinances or resolutions adopted pursuant to such laws; it being the intention of this act that no increase in the "fixed charges" of any subdivision beyond those established on January 1, 1934, shall enter into a "deficiency" as herein defined except as herein expressly provided, and as may be provided by the general laws of the state of Ohio.

"Current expenses" include such items of expense as for the repair and maintenance of streets and bridges, the repair and maintenance of other public property, the purchase of supplies and equipment of a consumable character other than such as are herein referred to as "fixed charges", and salaries and wages incidental thereto. It excludes funded debt service, charges, expenditures for permanent improvements as defined in section 2293-1 of the General Code of the state of Ohio and such expenses as are included within the scope of "fixed charges" as hereinbefore defined; it being the intention of this act that no increase in the "current expenses" of any subdivision beyond those established on January 1, 1934, shall enter into a "deficiency" as herein defined except as herein expressly provided, and as may be provided by the general laws of the state of Ohio.

The foregoing enumeration of expenses as "fixed charges" and "current expenses" is descriptive, and not exclusive or definitive; and matters and things similar in nature to those mentioned under such heading and not expressly excluded from either shall be included within the scope of said terms.

Provided, however, that the aggregate amount of such "fixed charges" and "current expenses" on the basis of which the amount of a "deficiency" is determined under this act, shall not, in the case of any subdivision exceed the aggregate amount authorized by the taxing authority of the subdivision to be expended by it for "fixed charges" and "current expenses" in the year 1933.

Financial statement prepared, when; contents.

SECTION 2. At any time after the effective date of this act, the fiscal officer of the subdivision shall, upon the request of the chief executive officer of the subdivision, prepare a financial statement of such subdivision in such detail and setting forth sufficient facts as to disclose whether or not a "deficiency" exists within the meaning of this act, and if so, the amount thereof. Thereupon the taxing authority, by resolution, shall determine that a deficiency exists, the amount thereof, which shall not be greater than the amount thereof as set forth in the financial statement of said fiscal officer, the necessity of issuing bonds for the purpose of funding such "deficiency", and shall authorize and direct the fiscal officer to make application to the commission for its approval of the issuing of such bonds.

Determination and order of commission; maturity of bonds.

SECTION 3. Upon the filing of such statement with the commission, the commission shall make an order determining:

1. Whether or not a "deficiency" exists in the funds of such subdivision.
2. Whether or not bonds may be issued by such subdivision to fund such "deficiency".
3. The amount of such "deficiency" as herein above defined.

In its order approving such issue, the commission shall fix the maturities of the bonds to be issued, which need not comply with the provisions of the uniform bond act of Ohio, and the maturity of the earliest installment may occur not later than five (5) years after the earliest possible date of maturity would occur, under the provisions of section 2293-12 of the General Code of Ohio, except that no such bonds shall mature more than fifteen (15) years after such date of earliest possible maturity. The order of the commission shall be final and conclusive as to all matters set forth therein as required by this act.

Question of issuance of bonds submitted at regular or special election.

SECTION 4. Upon the receipt of the certificate of the commission, the taxing authority of such subdivision may issue and sell bonds of such subdivision in the amount of the "deficiency" as herein above defined and so determined; provided, however, that no such bonds shall be issued unless the question of their issuance has first been submitted to a vote of the electors at a regular or special election called for that purpose pursuant to the provisions of this act. When so authorized the subdivision shall have authority to issue such bonds and levy taxes therefor to pay the interest on and to retire such bonds at maturity outside of the limitations of article XII, section 2 of the constitution of Ohio.

Special election; procedure; resolution certified to board of elections, when.

SECTION 5. For the purpose of issuing bonds of a subdivision, payable from taxes outside of existing limitations in the constitution and laws of the state of Ohio in the amount so determined and authorized by the commission, the taxing authority of such subdivision may submit the question of the issuance of such bonds at a special election to be called for that purpose and shall adopt a resolution declaring the necessity for such bond issue, setting the date for such special election, and setting forth the additional facts as provided in section 2293-19 of the General Code of Ohio, which resolution shall be certified to the county auditor at least thirty (30) days prior to the election at which it is desired to submit such question. Thereupon and more than twenty-five (25) days prior to such election, the county auditor shall certify to the taxing authority the facts as set forth in said section 2293-19, and said taxing authority if it desires to proceed with the issuance of said bonds, shall, more than twenty (20)

days prior to such election, certify to the board of elections of the county in which the subdivision is situated, its resolution, together with the additional facts as provided in said section 2293-19.

Publication of notice of election; ballots.

SECTION 6. The election on the question of issuing such bonds shall be held under the provisions of sections 2293-21, 2293-22, 2293-23 and 2293-23a of the General Code of Ohio, except that publication of notice of such election, if made four (4) times in one or more newspapers of general circulation in the subdivision, shall not be required to be made once a week for four (4) consecutive weeks, and the board of elections may include the question of such bond issue or issues upon a regular ballot on questions and issues, or prepare and use a separate ballot therefor, which shall be printed and ready for use of absent voters not less than ten (10) days before the date of election.

Majority vote required for approval.

SECTION 7. When the question of issuing any such bonds is submitted to the electors of any subdivision, such bond issue shall require only the affirmative vote of a majority of those voting upon the proposition.

Tax levy for interest and redemption of bonds; limitations.

SECTION 8. For the payment of interest on such bonds, and to provide a fund for their redemption at maturity, the proper taxing authority of the subdivision shall annually levy a sufficient tax. Such bonds, when issued, shall be subject to all limitations as to amount upon the creation of bonded indebtedness now imposed by law; provided, however, that to the extent necessary in order to secure their issuance in the full amount authorized by this act, they may be issued outside and in excess of such limitations.

Amended official certificate of estimated resources certified, when; appropriation of proceeds.

SECTION 9. The anticipated proceeds to be derived from bonds lawfully authorized by an effective ordinance under the provisions of this act shall, prior to their issuance and sale, be deemed and treated as other revenues available or to become available to such subdivision for the purposes specified herein, for the fiscal year 1934; and upon certification thereof by the fiscal officer of the subdivision to the county budget commission, said budget commission shall certify an amended official certificate of estimated resources for such subdivision under the provisions of section 5625-27 of the General Code of Ohio. Thereupon the taxing authority of the subdivision shall amend/or supplement its annual appropriation ordinance in accordance with the provisions of sections 5625-32 and 5625-33 of the General Code of Ohio. The proceeds of such bonds

shall be credited to the proper funds of the subdivision in the several accounts in which deficiencies exist in accordance with the respective amounts of such deficiencies and shall then be deemed appropriated and made available for expenditure for the purpose with respect to which said deficiencies exist and shall not be used for any other purpose.

Provisions governing authorization, sale, etc., of bonds.

SECTION 10. Except as herein otherwise provided, the authorization, issuance, sale and characteristics of such bonds shall conform to and be governed by the provisions of the uniform bond act of the General Code of Ohio.

Emergency.

SECTION 11. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public health, peace and safety of the state. The reasons therefor being that certain municipalities in this state will be unable, unless this act takes effect immediately, to carry on the fire, police and health departments and other necessary activities of the municipalities. Therefore, this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 27, 1934.

Approved April 4, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 4th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 26.

(House Bill No. 28)

AN ACT

To provide for the appointment of receivers in aid of the collection of delinquent real estate taxes and assessments and for such purpose to enact sections 5703, 5703-1 and 5703-2 of the General Code.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. Sections 5703, 5703-1 and 5703-2 of the General Code are hereby enacted to read as follows:

Receivers to aid in collection of delinquent real estate taxes, how and when appointed; contents of petition; exceptions.

Sec. 5703. In addition to all other means and methods provided by law for collecting taxes and assessments heretofore or hereafter charged upon real estate specifically as such and penalties and interest, or either, charged on any tax list and duplicate or delinquent land tax list in any county against any entry of real estate, the county treasurer of such county at any time after any installment of such taxes or assessments, or both, shall have been delinquent for more than six months and remain due and unpaid, shall apply by petition to the common pleas court of the county to be appointed receiver ex officio of the rents, issues and income of the real property against which such taxes or assessments, or both, are so charged for the purpose of collecting and satisfying out of such rents, issues and income, the taxes or assessments or both upon such real property together with the penalties, interests and costs, if any, charged or thereafter becoming chargeable on any tax list and duplicate, or otherwise collectible in respect thereof and such costs and expenses of the receivership as may be allowed and adjudged by the court. It shall be sufficient, having made proper parties to the suit, for the county treasurer to allege in such petition a description of such real property as the same appears on the tax list and duplicate, that the amount of money appearing to be due and unpaid by the tax list and duplicate or by the delinquent land tax list, as the case may require, has been due and unpaid for more than six months and that he verily believes that collection thereof can be made by applying the rents, issues and income of such real property thereto, without setting forth therein any other or special matter relating thereto. The prayer of the petition shall be that the court make an order that the rents, issues and income of such real property be applied to the payment of the amount set forth in the petition and, in the event interest or penalty is otherwise chargeable or collectible by law on all or any part of such amount, to the payment of such interest or penalty to the date of final entry in such action, and that the plaintiff be appointed receiver ex officio of such rents, issues and income for that purpose. In such proceedings the county treasurer may join in one action all or any number of lots or lands, but the decree and any orders shall be rendered severally or separately, and any proceedings may be severed in the decision of the court

for the purpose of trial, error or appeals, where an appeal is allowed, and the court shall make such order for payment of costs as shall be deemed equitable and proper. The tax duplicate, or as the case may require, the delinquent land tax certificate filed by the county auditor with the prosecuting attorney, shall be prima facie evidence on the trial of such action of the amount and validity of the taxes, assessments, interest and charges appearing due and unpaid thereon and of the non-payment thereof. The petition of the county treasurer shall be verified and shall be prima facie evidence of all other facts therein stated.

This section shall not apply to or include real estate entirely used and occupied in good faith by the owner thereof as a private residence; nor shall this section apply to the collection of delinquent taxes and assessments on real estate for the payment of which in installments an agreement has been entered into pursuant to "An act providing for the collection of delinquent real estate taxes and assessments for years prior to 1932 by installments," etc., passed March 30, 1933, so long as an undertaking entered into pursuant to such act remains in effect.

Finding shall be entered; contents; proceedings dismissed, when; eviction of owner by receiver, when.

Sec. 5703-1. In such proceedings, a finding shall be entered of the amount of taxes or assessments or any part thereof, found due and unpaid, and of penalty, interest, costs and charges, and of the probable annual amount of the rents, issues and income of such real property, together with the probable costs and expenses of the receivership as applied for. In case such real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial or other business purposes, the court shall find the annual rental value thereof, which shall be considered as rents, issues and income of such real property for the purposes of this section. If the court finds that the amount so due and unpaid together with penalty, interest, costs and other charges, and costs and expenses of the receivership applied for, can be so collected, the court shall order the same to be satisfied out of the rents, issues and income of such property and appoint the county treasurer receiver ex officio thereof; provided, however, that if the court shall have found that the aggregate probable annual amount of the rents, issues and income of such real property joined in any one such action is less than two thousand dollars, it shall be conclusively presumed that the amount so due and unpaid, together with penalty, interest, costs and other charges, cannot be so collected, and in such event no such order shall be made and the proceedings shall be dismissed; but the court in such event shall adjudge the costs of the proceedings against the defendant or defendants unless it be further found that the action was improvidently filed, in which event the costs may be adjudged against the county treasurer, and the treasurer shall pay the same from appropriation made for such purpose by the county commissioners. Such receiver shall not be required to give bond other than his official bond. Upon application of any proper party, the court shall, after a full hearing, order the receiver to pay out of the rents, issues and income collected by him from such property, such

expenses in connection with the maintenance and operation of the property as the court shall find to be necessary and proper to secure the greatest income from such property, and shall from such rents, issues and income pay premiums for fire insurance, wind-storm insurance and public liability insurance. In the case of real property used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial or other business purposes, the court shall order such owner to pay to the receiver in equal monthly installments, in advance, the annual rental value of such real property as found by the court, until the amount for the satisfaction of which such appointment has been made, together with interest, if any, accruing on any tax list or delinquent tax certificate, together with costs and expenses of the receivership, has been paid in full; and if any such installment of rent is not paid when due, such order shall have the force and effect of a writ authorizing the receiver summarily to evict such owner from such real property and to exclude such owner from the use and occupation thereof until such order is complied with. Whenever the amount for the satisfaction of which such appointment has been made, together with interest, if any, accruing on any tax list or delinquent land tax certificate, shall have been fully satisfied out of the rents, issues and income collected by the receiver from such property, and the discharge of the receiver has been ordered and decreed by the court, the proceedings shall be dismissed and the owner or any person interested in the real property, may upon presentation of a certified copy of the final order and decree of the court to the county treasurer receive receipted tax bills for the payment of the taxes so satisfied.

Prosecuting attorney to represent county treasurer.

Sec. 5703-2. The prosecuting attorney shall represent the county treasurer in all proceedings authorized by the two preceding sections. Upon motion of the prosecuting attorney, any such proceeding shall be taken out of its order upon the docket and assigned for trial at as early a day as practicable. Neither the county treasurer nor the prosecuting attorney shall be entitled to any additional compensation for the services performed under the provisions of this act.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed March 27, 1934.

Approved April 4, 1934.

GEORGE WHITE,

Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,

Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 4th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 27.

(House Bill No. 55)

AN ACT

To amend sections 2716, 2722, 2724, 2732, 3320, 3322, 3324, 4295, 4515, 7605 and 7607 of the General Code, to repeal section 3323 and to enact supplemental section 3322-1 of the General Code, relating to interest on and security for deposits of county, township, municipal and school district funds, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION I. That sections 2716, 2722, 2724, 2732, 3320, 3322, 3324, 4295, 4515, 7605 and 7607 of the General Code be amended and supplemental section 3322-1 be enacted to read as follows:

Publication inviting sealed proposals; rate of interest; sureties.

Sec. 2716. When the commissioners of a county provide such depository or depositories, they shall publish for two consecutive weeks in two newspapers of opposite politics and general circulation in the county a notice which shall invite sealed proposals from all banks or trust companies within the provisions of the next preceding chapters which proposals shall stipulate the rate of interest *** on the average daily balance on active and/or inactive deposits *** that will be paid for the use of the money of the county as herein provided. Each proposal shall contain the names of the sureties or securities or both, that will be offered to the county in case the proposal is accepted.

Award not binding, when; hypothecation of securities.

Sec. 2722. No award shall be binding on the county nor shall money of the county be deposited thereunder until the hypothecation of the securities hereinafter provided, or until there is executed by the bank or banks or trust companies so selected and accepted a good and sufficient undertaking, payable to the county, in such sum as the commissioners direct, but not less than the *excess of the sum that shall be deposited in such depository or depositories at any one time over and above such portion or amount of such sum as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government, pursuant to said act or to any acts of congress amendatory thereof.*

Continuous undertaking; new undertaking on increase or decrease of deposits; release of undertaking.

Sec. 2724. Such undertaking shall be continuous in form and, except as hereinafter provided, shall remain in full force as to any and all deposits secured by it until the same have been withdrawn in total, including all interest thereon, provided, that in case the deposits shall be increased or decreased, *or the insurance thereof, as mentioned in section 2722 of the General Code shall be decreased or increased*, the depository may furnish and substitute for said undertaking a good and sufficient new undertaking not less than the *excess of the sum then on deposit over the amount of such insurance* or in an amount which together with securities duly and legally hypothecated shall be not less than the *excess of the sum so on deposit over the amount of such insurance*; and any depository which has furnished more than one undertaking for any deposit may, upon such deposit being reduced, *or the amount of insurance thereon being increased*, obtain the release and surrender of any undertaking as herein provided if there remain in force to secure said deposit an undertaking or undertakings, and securities, or either, not less than the *excess of the sum then on deposit over and above the amount of such insurance*. The county commissioners by resolution spread on their journal may release any undertaking and surrender the same to the depository upon the withdrawal in total of any deposit, or upon the reduction of any deposit and upon the furnishing and acceptance of any new undertaking or securities substituted therefor, as herein provided.

Securities which may be accepted.

Sec. 2732. In place of the undertaking provided for herein, the commissioners may accept as security for money so deposited, *to the extent not insured in the manner described in section 2722 of the General Code*, the following securities:

(a) Bonds or other interest bearing obligations of the United States or those for the payment of principal and interest of which the faith of the United States is pledged, including bonds of the District of Columbia; *** the farm loan bonds issued under the provisions of the act of congress known as the federal farm loan act, approved July 17, 1916, and the amendments thereto; *and bonds issued by the home owners loan corporation pursuant to the act of congress known as the home owners loan act of 1933, and the amendments thereto.*

(b) Bonds of the state of Ohio or of any other state of the United States as to which there has been no default of principal, interest or coupons, and which in the opinion of the treasurer are good and collectible, providing the said state has not defaulted since the year 1880 in the payment of the principal and interest of any of its bonds.

(c) Legally issued bonds or notes of any city, village, county, township, or other political subdivision of this or any other state or territory of the United States and as to which there has been no default of principal, interest or coupons and which in the opinion of the treasurer are

good and collectible, provided the issuing body politic has been in existence at least ten years and has not defaulted at any time since the year 1880 in the payment of the principal and interest of any of its bonds.

Deposit of township funds.

Sec. 3320. That within thirty days after the first Monday of January, 1916, and every two years thereafter, the trustees of any township shall provide by resolution for the depositing of any or all moneys coming into the treasury of the township, and shall deposit such money in such bank, banks or depository *** as they may direct subject to the following provisions:

Deposits made, where; bond of depository; amount of deposit; liability of trustees and bondsmen.

Sec. 3322. *** Such deposits shall be made in the bank or banks situated in the *county in which the township is located* that offer at a competitive bidding the highest rate of interest on the average daily balance on such funds *** for the full time the funds are on deposit. Such bank or banks shall give a good and sufficient bond to be approved by the township trustees, for the safe custody of such funds in a sum at least equal to the *excess of the amount deposited over and above such portion or amount of such sum as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government, pursuant to said act or to any acts of congress amendatory thereof.* No bank or depository shall receive a larger deposit of such funds than the amount of such bond *plus the amount so insured*, and in no event to exceed three hundred thousand dollars. The trustees of the township shall see that a greater sum than that contained in the bond, *plus the amount so insured* is not deposited in such bank or banks, and such trustees and their bondsmen shall be liable for any loss occasioned by deposits in excess of such bonds *and insurance.*

Bids may be received from banks outside county, when.

Sec. 3322-1. In case there is not more than one bank that will bid for deposits, located within the county in which a township is situated or when the trustees have reason to believe that there is no bank within the county which is a safe depository, the trustees may receive bids from banks in a county adjacent to the county of which the township is a part and enter into a contract with the bank or banks which offer the highest rate of interest on the average daily balance for the full time the funds are on deposit.

Bonds to secure deposits.

Sec. 3324. Such bank or banks shall give good and sufficient bond to the approval of the township trustees in a sum at least equal to the

excess of the amount deposited over the insurance thereof, as mentioned in section 3322 of the General Code, for the safe custody of such funds, and the trustees of the township shall see that a greater sum than that contained in the bond, plus the amount so insured, is not deposited in such bank or banks, and such trustees and their bondsmen shall be liable for any loss occasioned by deposits in excess of such bonds and insurance.

Deposit of public funds; acceptable securities.

Sec. 4295. The council may provide by ordinance for the deposit of all public moneys coming into the hands of the treasurer, in such bank or banks, situated within the municipality or county, as offer, at competitive bidding, the highest rate of interest and give a good and sufficient bond issued by a surety company authorized to do business in the state, or furnish good and sufficient surety, or secure said moneys by a deposit of bonds or other interest bearing obligations of the United States or those for the payment of principal and interest of which the faith of the United States is pledged, including bonds of the District of Columbia; and farm loan bonds issued under the provisions of the act of congress known as the federal farm loan act, approved July 17, 1916, and amendments thereto; *and bonds issued by the home owners loan corporation pursuant to the act of congress known as the home owners loan act of 1933, and the amendments thereto;* bonds of the state of Ohio or of any other state of the United States; legally issued bonds of any city, village, county, township or other political subdivision of this or any other state or territory of the United States and as to which there has been no default of principal, interest or coupons, and which in the opinion of the treasurer are good and collectible providing the issuing body politic has not defaulted at any time since the year 1900, in the payment of the principal and interest of any of its bonds; notes issued under authority of law by any county, township, school district, road district, or municipal corporation of this state; said security to be subject to the approval of the proper municipal officers, in a sum not less than ten per cent in excess of the *difference between the* maximum amount at any time to be deposited, *and such portion or amount thereof as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government, pursuant to said act or to any acts of congress amendatory thereof.* And whenever any of the funds of any of the political subdivisions of the state shall be deposited under any of the depository laws of the state, the securities herein mentioned, in addition to such other securities as are prescribed by law, may be accepted to secure such deposits.

Competitive bidding; maximum deposit permitted.

Sec. 4515. At least once every three years the trustees of the sinking fund shall advertise for proposals for the deposit of all sums held in reserve and shall deposit such reserve in the bank or banks, incorporated under the laws of this state or of the United States, situated

within the county, which offer, at competitive bidding, the highest rate of interest and best security and accommodation and give a good and sufficient bond issued by a surety company authorized to do business in this state, or furnish good and sufficient surety in a sum not less than twenty per cent in excess of the *difference between the maximum amount at any time to be deposited, and such portion or amount thereof as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government pursuant to said act or to any acts of congress amendatory thereof.* There shall not be deposited in any one bank an amount in excess of the paid-in capital stock and surplus of such bank, or to exceed in amount one million five hundred thousand dollars except when such moneys are deposited for the purpose of meeting the payment of some obligation.

Deposit in bank of school district; competitive bidding; acceptable security; duty of treasurer.

Sec. 7605. In school districts containing two or more banks such deposit shall be made in the bank or banks, situated therein, that at competitive bidding offer the highest rate of interest for the full time the funds or any part thereof are on deposit. Such bank or banks shall give good and sufficient bonds, or other interest bearing obligations of the United States or those for the payment of principal and interest of which the faith of the United States is pledged, including bonds of the District of Columbia; bonds of the state of Ohio, or of any other state of the United States, or county, municipal, township or school bonds issued by the authority of the state of Ohio, or of any other state or territory of the United States, or notes issued under authority of law by any county, township, school district, road district or municipal corporation of this state, or of any other state or territory of the United States; provided that the issuing body politic has been in existence at least ten years and has not defaulted at any time since the year 1880 in the payment of the principal or the interest of any of its bonds and provided that the treasurer of the school district is of the opinion that said bonds are good and collectible; or farm loan bonds issued under the provisions of the act of congress known as the federal farm loan act, approved July 17, 1916, and amendments thereto; *or bonds issued by the home owners loan corporation pursuant to the act of congress known as the home owners loan act of 1933, and the amendments thereto, at the option of the board of education, in a sum not less than the excess of the amount deposited over and above such portion or amount of such sum as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government, pursuant to said act or to any acts of congress amendatory thereof.* The treasurer of the school district must see that a greater sum than that contained in the bond and represented by the par value of other collateral, *plus the amount so insured,* is not deposited in such bank or banks and he and his bondsmen shall be

liable for any loss occasioned by deposits in excess of such bond and the par value of other collateral, *plus the amount so insured*. But no contract for the deposit of school funds shall be made for a longer period than two years.

Deposit in school districts containing less than two banks; acceptable security; duty of treasurer.

Sec. 7607. In all school districts containing less than two banks, after the adoption of a resolution providing for the deposit of its funds, the board of education may enter into a contract with one or more banks that are conveniently located and offer the highest rate of interest, for the full time the funds or any part thereof are on deposit. Such bank or banks shall give good and sufficient bonds or other interest bearing obligations of the United States or those for the payment of principal and interest of which the faith of the United States is pledged, including bonds of the District of Columbia; bonds of the state of Ohio, or of any other state of the United States or county, municipal, township or school bonds issued by the authority of the state of Ohio, or of any other state or territory of the United States, or notes issued under authority of law by any county, township, school district, road district or municipal corporation of this state, or of any other state or territory of the United States; provided that the issuing body politic has been in existence at least ten years and has not defaulted at any time since the year 1880 in the payment of the principal or the interest of any of its bonds and provided that the treasurer of the school district is of the opinion that said bonds are good and collectible; or farm loan bonds issued under the provisions of the act of congress known as the federal farm loan act, approved July 17, 1916, and amendments thereto, *or bonds issued by the home owners loan corporation pursuant to the act of congress known as the home owners loan act of 1933, and the amendments thereto*, at the option of the board of education, in a sum at least equal to the *excess of the amount deposited over and above such portion or amount of such sum as shall at any time be insured by the federal deposit insurance corporation created pursuant to the act of congress known as the banking act of 1933, or by any other agency or instrumentality of the federal government, pursuant to said act or to any acts of congress amendatory thereof*.

The treasurer of the school district must see that a greater sum than that contained in the bond and represented by the par value of other collateral, *plus the amount so insured*, is not deposited in such bank or banks, and he and his bondsmen shall be liable for any loss occasioned by deposits in excess of such bond and the par value of other collateral, *plus the amount so insured*.

Repeal.

SECTION 2. That existing sections 2716, 2722, 2724, 2732, 3320, 3322, 3323, 3324, 4295, 4515, 7605 and 7607 of the General Code be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that no offers are being made at interest rates equal to or above the present legal minimum and as a result many townships and counties are without legal depositories. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 29, 1934.

Approved April 5, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.
JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 28.

(House Bill No. 61)

AN ACT

To make an appropriation for the purpose of the state's share and to cooperate with the Muskingum watershed conservancy district improvement project, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Appropriation in cooperation with the Muskingum watershed conservancy district project.

SECTION 1. For the purpose of providing for cooperation of the state with the Muskingum watershed conservancy district and for the benefit of the state and the state's lands benefited by said improvement there is hereby appropriated out of any moneys in the state treasury to the credit of the general revenue fund and not otherwise appropriated the following sum:

CONTROLLING BOARD

To the uses and purposes of the Muskingum watershed
conservancy district improvement project.....\$2,000,000.00

(To be allotted to the Muskingum watershed conservancy district to assist in the acquisition of rights of way, flood easements, to employ labor, clerical help, purchase material and otherwise advance the improvement project of said district. The moneys hereby appropriated shall be distributed to said conservancy district upon such terms and conditions as may be mutually agreed upon between said controlling board and the board of directors of said Muskingum watershed conservancy district).

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure; its enactment into law is necessary for the immediate preservation of the public peace, safety and health of the inhabitants of the state of Ohio. The provisions of this act shall be enacted into law and become effective at the earliest possible time, and shall take effect and be in full force from and after its passage and approval by the governor. The necessity therefor lies in facts which two-thirds of the members elected to each branch of the general assembly have considered, found and determined, and are separately set forth herein as follows:

The United States government has allocated to the Muskingum watershed conservancy district the sum of twenty-two million and ninety thousand dollars (\$22,090,000.00) conditioned upon the district providing six million dollars (\$6,000,000.00), the state two million dollars (\$2,000,000.00).

This project will provide labor for 5,000,000 man days by increasing employment in all industrial institutions in the state.

Provides employment for those now being discharged from civil works administration projects.

This appropriation, in addition to the federal grant, will save for the state direct relief to unemployed in all of eastern Ohio for the ensuing four years.

The conservancy district will provide six million dollars (\$6,000,000.00) as its share.

This act as an emergency law is necessary to enable the Muskingum watershed conservancy district to obtain the conditional grant from the United States government in the Muskingum watershed and for the relief of unemployed now being discharged by the C. W. A. Unless the federal grant is accepted at once, the same will be withdrawn by the government.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 27, 1934.

Approved April 7, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 9th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 29.

(House Bill No. 62)

AN ACT

To further supplement section 1178 of the General Code of Ohio by the enactment of supplemental section 1178-3, authorizing the director of highways to cooperate with the board of directors of any conservancy district in constructing, maintaining, relocating or improving roads leading to, through or within such conservancy district, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1178 of the General Code of Ohio be further supplemented by the enactment of supplemental section 1178-3, to read as follows:

Director of highways to cooperate with boards of conservancy districts in constructing, relocating, etc., roads, when.

Sec. 1178-3. The director of highways is hereby authorized to relocate and for such purpose to construct or reconstruct, such relocated portions of all roads, highways and streets, within or leading through, or adjacent to any lands owned by a conservancy district organized under the conservancy act of Ohio (General Code, sections 6828-1 to 6828-79, inclusive) or lands on which any such conservancy district has a flood easement, construction easement or right-of-way.

The director of highways shall confer with the board of directors of any such conservancy district upon the location or relocation of any such roads or highways, and such location or relocation must be in conformity with the general engineering plans of such conservancy district.

With respect to any such road improvement projects as aforesaid, the director of highways is hereby authorized and empowered, upon such terms and conditions as may be mutually agreed upon between him and the board of directors of the conservancy district in view of the benefits to be derived, to enter into any contracts, with any such conservancy district, that may be necessary or convenient to carry out the general plans of such conservancy district.

The costs of such construction, reconstruction, location and relocation shall be paid in the same manner as otherwise provided by law for state highway improvement.

The term "road" and "highway" as used in this act shall include bridges, viaducts or appurtenances on said roads or highways.

Nothing in this section shall be construed in derogation of or limitation of the powers of the highway director to add additional mileage to the state highway system under the provision of the General Code of Ohio.

Nothing in this section shall be construed in derogation of or as limiting the power and authority conferred upon a conservancy district and its board of directors by the conservancy act of Ohio (section 6828-1 to 6828-79) or amendments thereto.

Emergency.

SECTION 2. This act is hereby declared to be an emergency measure; its enactment into law is necessary for the immediate preservation of the public peace, safety and health of the inhabitants of the state of Ohio. The provisions of this act shall be enacted into law and become effective at the earliest possible time, and shall take effect and be in full force from and after its passage and approval by the governor. The necessity therefor lies in facts which two-thirds of the members elected to each branch of the general assembly have considered, found and determined, and are separately set forth herein as follows:

The United States government has allotted to the Muskingum watershed conservancy district the sum of twenty-two million, ninety thousand dollars (\$22,090,000).

The improvement project contemplated by the Muskingum watershed conservancy district will provide direct labor for five million (5,000,000) man days, by increasing employment in all industrial institutions in the state and will provide employment for those now being discharged from civil works administration projects.

In order to enable the Muskingum watershed conservancy district to obtain the above grant from the United States government, it is therefore necessary that the cooperation provided for by this act be made available at once in order that the plans and specifications for the Muskingum conservancy district improvement may be completed at the earliest possible time.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed March 27, 1934.

Approved April 7, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 9th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 30.

(House Bill No. 48)

AN ACT

To amend section 2 of an act entitled "An act to authorize taxing subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency," approved June 27, 1933, known as Amended Senate Bill No. 382, 90th General Assembly, regular session, and section 4 of an act entitled "An act extending the power of political subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency," approved December 12, 1933, and known as House Bill No. 9, 90th General Assembly, second special session, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. Section 2 of an act entitled "An act to authorize taxing sub-divisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency," approved June 27, 1933, known as Amended Senate Bill No. 382, 90th General Assembly, regular session, and section 4 of an act entitled "An act extending the power of political subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency," approved December 12, 1933, and known as House Bill No. 9, 90th General Assembly, second special session, are hereby respectively amended to read as follows:

Certified statement to be filed, when; contents.

Sec. 2. If, as of the February settlement of real property taxes and assessments and public utility property taxes in the *** years 1933 and 1934, or at the August settlement of such taxes in said *** years, in any county, it shall appear that the amount of current real property taxes and public utility taxes unpaid and delinquent in such county, or in any

other subdivision therein, is more than ten per centum of the total amount of such current taxes, due and payable at such semi-annual period, in such county or other subdivision, as shown by the tax list and duplicate of such county, the county auditor of such county may, and upon certification to him of a resolution requesting such action, duly adopted by the taxing authority of the county or any other subdivision therein, shall make, certify to and file with the tax commission of Ohio a statement in such form as the commission may prescribe, showing:

(1) The total amount of current taxes levied for current operating expenses of the county, and of any or all of the other subdivisions therein, on the duplicate of real property and public utility property, and payable at such settlement, including, in the case of the August settlement, such taxes payable at the preceding February settlement.

(2) The total amount of current taxes levied for current operating expenses of the county and of each such other subdivision on such duplicate which shall have been collected and apportioned to the county and each such other subdivision.

(3) The face value of notes, if any, previously issued during the fiscal year by the county, pursuant to the provisions of this act, and the amount of such notes so issued by each such other subdivision in the county.

(4) The amount and face value of certificates, if any, previously issued during the fiscal year, pursuant to Senate Bill No. 351, passed March 30, 1933, and approved April 15, 1933.

(5) Such other facts with respect to the budget of the county and each such other subdivision therein, amounts available for current operating expenses in each subdivision, amounts of notes or certificates redeemed and canceled, the rate at which notes or certificates have theretofore been used in the payment of taxes, such estimates of future revenues, and such other material matters as the commission may require in the form of statement prescribed by it. For the purpose of preparing such statement, the county auditor may require the fiscal officer of any subdivision in the county to furnish to him, duly certified, any information which the commission may so require.

Notes may be issued, when; purpose.

Sec. 4. Notes authorized to be issued by said Amended Senate Bill No. 382 may be issued on or after January 1, 1934, as well as during the year 1933, for current operating expenses or other indebtedness incurred or due during the fiscal year 1933; *and such notes may be issued on or after January 1, 1935, as well as during the year 1934, for current operating expenses or other indebtedness incurred or due during the fiscal year 1934.*

Repeal.

SECTION 2. Said existing section 2 of an act entitled "An act to authorize taxing subdivisions to issue notes in anticipation of the collection

of delinquent taxes, and to declare an emergency," approved June 27, 1933, known as Amended Senate Bill No. 382, 90th General Assembly, regular session, and said existing section 4 of an act entitled "An act extending the power of political subdivisions to issue notes in anticipation of the collection of delinquent taxes, and to declare an emergency," approved December 12, 1933, and known as House Bill No. 9, 90th General Assembly, second special session, are hereby respectively repealed.

Notes exempt from taxation.

SECTION 3. The notes issued under the authority of this act or under the provisions of Amended Senate Bill No. 351, approved April 15, 1933, and Amended Senate Bill No. 382, approved June 27, 1933, shall be exempt from taxation.

Notes received by treasurer of state in payment of certain taxes; amount, how determined; distribution.

SECTION 4. The notes issued under authority of this act or under the provisions of Amended Senate Bill No. 382, approved June 27, 1933, may be received in payment by the treasurer of state, of the taxes levied under sections 5527 and 5541 of the General Code, in such amounts as may be determined by the tax commission of Ohio by resolution duly certified to the treasurer of state. The tax commission in making such determination shall be guided by the estimated distribution of the taxes levied under sections 5527 and 5541 of the General Code, to the local subdivisions issuing such notes. The treasurer of state shall upon receipt of such notes in the amount fixed by the tax commission in payment of the taxes levied by sections 5527 and 5541 of the General Code, distribute the notes so received to the respective subdivisions issuing the same at the time fixed by law for distributing the taxes levied by sections 5527 and 5541 of the General Code.

Emergency.

SECTION 5. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that existing economic conditions have given rise to delinquencies in the payment of taxes assessed upon real property in unforeseen proportions, requiring immediate measures to authorize the borrowing of money within reasonable limitations in anticipation of the ultimate collection of such delinquent taxes for current revenue. Therefore this act shall go into effect immediately.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed March 29, 1934.

Approved April 9, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 9th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 31.

(Amended Senate Bill No. 23)

AN ACT

To amend sections 1, 2, 4 and 8 of an act entitled "An act providing for the collection of delinquent real estate taxes and assessments for years prior to 1932 by installments and for a discount for prompt payment of such taxes, and declaring an emergency", approved April 5, 1933, and to extend the benefit of said act to personal property and classified property taxes delinquent in or prior to the year 1933, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1, 2, 4 and 8 of an act entitled "An act providing for the collection of delinquent real estate taxes and assessments for years prior to 1932 by installments and for a discount for prompt payment of such taxes, and declaring an emergency", approved April 5, 1933, be amended to read as follows:

Provision for payment of delinquent real estate taxes.

Sec. 1. Any person, firm or corporation charged with or legally authorized or required by law or decree of court to pay real property taxes and assessments which have become delinquent at or prior to the August settlement in the year *** 1933, or any person, firm or corporation holding a lien upon such real property may at any time prior to the *** *the first day of September in the year 1934* elect to pay the principal sum of such delinquent taxes and assessments as provided in this act, anything in the permanent statutes of this state relating to the payment of real property taxes, assessments, penalties and interest thereon to the contrary notwithstanding. Provided, however, that no such person shall be entitled to

make such election unless all taxes, assessments and penalties for the year *** 1933 then due and payable have been paid.

Payment in full; receipt; remitter.

Sec. 2. If, within the time mentioned in section one of this act, such person tenders to the county treasurer a sum equal to one hundred per centum of the principal sum of such taxes and assessments, so delinquent, less penalties, interest and other charges, the county treasurer shall accept and receive such amount in full payment of all such taxes, assessments, penalties, interest and other charges. Upon receiving such amount the treasurer shall give to the person making such tender a receipt in full for all taxes, assessments, penalties, interest and other charges for the year *** 1932 and any year prior thereto, and shall give to the auditor a certificate in such form as may be prescribed by the bureau of inspection and supervision of public offices, which shall operate as a remitter of the difference between the sum so received and the aggregate amounts charged on the tax duplicate or on the delinquent land tax list, or both, and shall be so treated in the next succeeding settlement between the auditor and treasurer.

Current taxes must be paid when due.

Sec. 4. A person electing to pay delinquent taxes by installments, as provided in section 3 of this act, shall thereby undertake in his own behalf and on behalf of all subsequent grantees and transferees of such real estate, that the real estate taxes and assessments currently payable during the period covered thereby will be paid when due and that the remaining five installments of such delinquent taxes will be paid in five annual installments at and during the period of collection of the *** *first* half of current real estate taxes and assessments, *beginning in the year 1934*, with interest as hereinbefore prescribed but without penalty or other charge.

Receipt in full for taxes paid in installments given, when; certificate; remitter.

Sec. 8. When an undertaking to pay delinquent real property taxes and assessments in installments, made pursuant to this chapter, has been fully performed, and not prior thereto, the county treasurer shall give to the person so performing such undertaking a receipt in full for the principal sum of the taxes and assessments paid thereby, with interest paid, as herein specified, which shall include a certificate to the effect that penalties, interest and other charges on the tax lists and duplicates in respect of the year or years covered thereby or any other year prior to the year *** 1933 have been canceled and annulled. The form of such receipt and certificate shall be prescribed by the bureau of inspection and supervision of public offices. Such receipt shall operate as a remitter in the manner and to the extent provided in section two hereof and shall be so used in the next succeeding settlement between the auditor and treasurer.

Upon the satisfaction of all taxes and assessments for the years prior to the year *** 1933 in accordance with the provisions of this act, all penalties and interest on taxes and penalties for said years prior to the year *** 1933 shall be abated and canceled; and in the event any such taxes and assessments have heretofore been paid but the penalties and interest thereon have not been paid, then such penalties and interest shall be so abated and canceled.

Repeal.

SECTION 2. That existing sections 1, 2, 4 and 8 of an act entitled "An act providing for the collection of delinquent real estate taxes and assessments for years prior to 1932 by installments and for a discount for prompt payment of such taxes, and declaring an emergency", be and the same are hereby repealed.

Provision for payment of delinquent personal and classified taxes.

SECTION 3. Any person, firm or corporation against whom or which taxes, other than those upon real estate specifically as such, have been charged on the delinquent tax list and duplicates in the year 1933, or prior thereto, pursuant to section 5694 of the General Code, may at any time prior to the first day of September in the year 1934, elect to pay the principal sum of such delinquent personal and classified taxes, as provided in this act, anything in the permanent statutes of this state to the contrary notwithstanding. Provided, however, that no such person, firm or corporation shall be entitled to make such election unless all the personal and classified taxes for the year 1934 then due and payable, have been paid.

Payment in full; receipt; remitter.

SECTION 4. If, within the time mentioned in section 3 of this act, such person tenders to the county treasurer a sum equal to one hundred per centum of the principal sum of such personal and classified property taxes, so delinquent, less penalties, the county treasurer is hereby authorized to receive such amount in full payment of all such taxes and penalties. Upon receiving such amount the treasurer shall give to the person making such tender a receipt in full for all taxes and penalties for the year 1933 and any year prior thereto, and shall give to the auditor a certificate, in such form as may be prescribed by the bureau of inspection and supervision of public offices, which shall operate as a remitter of the difference between the sum so received and the aggregate amounts charged on the delinquent personal tax list and duplicate and shall be so treated in the next succeeding settlement between the auditor and treasurer.

Payment may be made in installments, when; interest.

SECTION 5. Any such person may at such times, in lieu of making a tender as authorized by section 4 of this act, enter into a written undertaking, in such form as shall be prescribed by the bureau of inspection

and supervision of public offices, to pay the full principal amount of such taxes, so delinquent, less penalties, in six annual installments payable at the time prescribed by law for the payment of the second half of current real property taxes and assessments, with interest at the rate of four per centum per annum, payable annually, from the date of such undertaking. The first five said annual installments shall be for ten per centum each of the full original principal amount plus interest as hereinbefore prescribed and the next annual payment shall be for the balance of said principal amount plus interest as hereinbefore prescribed. Such undertaking shall be made in duplicate; one copy shall be retained by such person and the other shall be filed with the county treasurer. The first installment shall be due and payable upon entering into such undertaking and shall be collected by the treasurer, who shall give a certificate therefor to the county auditor. Upon receipt of such certificate the county auditor shall note on the delinquent tax list and duplicate, in such manner as the bureau may prescribe, the fact that such undertaking has been entered into.

Current taxes must be paid when due.

SECTION 6. A person electing to pay delinquent taxes by installments, as provided in section 5 of this act, shall thereby undertake that the personal and classified property taxes charged against such person and currently payable during the period covered thereby will be paid when due and that the remaining five installments of such delinquent taxes will be paid in five annual installments at and during the period of collection of the full amount, less the amount of the advance payment, if any, credited thereon of taxes charged on the general personal property tax duplicate or the classified property tax duplicate with interest as hereinbefore prescribed, but without penalty or other charge.

Entry and credit to be shown on duplicate; certificate to county auditor.

SECTION 7. When an undertaking to pay delinquent personal and classified property taxes in installments, pursuant to this act, is filed with the county treasurer, he shall enter the fact on the delinquent personal tax duplicate opposite the charge for such taxes with proper references to such undertaking. Thereafter as payments are made pursuant to such undertaking the county treasurer shall at each October settlement take from the undertakings for the payment of such taxes by installments, the amount shown thereby to have been paid and credit the same on the delinquent personal tax duplicate opposite the proper entries, giving certificates therefor to the county auditor, which shall be treated in the settlement between the county treasurer and the county auditor as an authorized collection by the treasurer. Such entries on the duplicates shall in all cases show separately the amount of principal and the amount of interest respectively.

Unpaid balance may be paid, when; procedure in case of default.

SECTION 8. A person who has entered into an undertaking to pay such delinquent personal and classified property taxes in installments pursuant to this act may, at any installment period, pay the entire unpaid balance of the principal sum of such delinquent taxes, in which event no interest shall be charged or collected on the amount so paid.

In case of any default in the payments under the undertaking provided for in this act, the county treasurer shall enter on the duplicate the date and the fact of such default. Thereupon such undertaking shall be canceled of record in the office of the treasurer and a certificate of such cancellation shall be given to the county auditor, and such officer and all other officers authorized by permanent law in this state to act in the premises shall proceed to enforce the payment and collection of such delinquent taxes and penalties, in the manner prescribed by the permanent law of this state therefor; excepting that in such event there shall be credited on the delinquent personal tax list and duplicate the amounts theretofore paid under such undertaking, and the penalties on such delinquent taxes shall be adjusted to the amount of the principal sum thereof remaining unpaid.

Receipt in full for taxes paid in installments given, when; certificate; remitter.

SECTION 9. When an undertaking to pay delinquent personal and classified property taxes in installments, made pursuant to this chapter, has been fully performed, and not prior thereto, the county treasurer shall give to the person so performing such undertaking a receipt in full for the principal sum of the taxes paid thereby, with interest paid, as herein specified, which shall include a certificate to the effect that penalties on the delinquent personal tax list and duplicate in respect of the year or years covered thereby or any other year prior to the year 1934 have been canceled and annulled. The form of such receipt and certificate shall be prescribed by the bureau of inspection and supervision of public offices. Such receipt shall operate as a remitter in the manner and to the extent provided in section four hereof and shall be so used in the next succeeding settlement between the auditor and treasurer.

Upon the satisfaction of all personal property or classified property taxes for the years prior to the year 1934 in accordance with the provisions of this act, all penalties for said years prior to the year 1934 shall be abated and cancelled; and in the event any such taxes have heretofore been paid but the penalties thereon have not been paid, then such penalties shall be so abated and cancelled.

Emergency.

SECTION 10. This act is hereby declared to be an emergency law immediately necessary for the preservation of the public peace, health and safety. The reason therefor lies in the fact that general economic conditions have made it impossible for many taxpayers to accumulate sufficient

money to pay taxes and assessments charged on the real estate duplicate in semi-annual installments, as heretofore provided by law, whereby the amount and proportion of delinquent taxes and assessments have greatly increased in substantially all the counties in this state, and the taxing district entitled to share in the proceeds of such taxes and assessments have thereby suffered substantial failure in revenue, and have been curtailed and impaired in the performance of their necessary functions of government; so that it is immediately necessary to provide an inducement for the prompt payment of such taxes and assessments and a means whereby taxpayers can more conveniently discharge their public obligations with respect to the payment of such taxes and assessments, to the end that the amount of such delinquency may be quickly reduced. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed April 11, 1934.

Approved April 12, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 16th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 32.

(Amended Senate Bill No. 72)

AN ACT

To amend section 710-144 of the General Code relative to the reserve requirements for time and savings and demand deposits and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 710-144 of the General Code of Ohio be amended to read as follows:

Reserve requirements for time, savings and demand deposits.

Sec. 710-144. *** *Every bank, including savings societies, and societies for savings, with time or savings or demand deposits shall maintain total reserves against their time or savings or demand deposits exclusive of United States and postal savings deposits as follows:*

Ten per centum of their aggregate time and savings deposits and fifteen per centum of their aggregate demand deposits.

Such reserves against such time and savings and demand deposits, or any of them, shall be kept in the vaults of the bank in lawful money, national bank notes, federal reserve notes, federal reserve bank notes, or bills, notes, gold bullion, and gold and silver certificates or any kind of currency authorized by the United States or on deposit, payable on demand, with a reserve bank; provided, that all or any part of such reserve may be deposited, subject to call, with the federal reserve bank in the district in which such bank is located; provided, however, that no bank shall deposit any of its reserve funds in any other bank, except a federal reserve bank, unless such bank has been approved as a reserve bank in accordance with section 710-127, General Code; provided, further, that not more than six-tenths of the reserve required to be maintained against savings or time deposits may consist of any bonds or other obligations issued or guaranteed as to both principal and interest by the United States, free and unpledged.

Repeal.

SECTION 2. That existing section 710-144 of the General Code be, and the same is hereby, repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency act; its enactment into law is necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the state of Ohio, and the provisions of this bill shall be enacted into law and become effective at the earliest possible time and shall take effect and be in full force from and after its passage and approval by the governor. The reasons for such necessity lie in facts which two-thirds of all the members elected to each branch of the general assembly have considered, found and determined, and which are separately set forth herein as follows:

The act of congress known as the banking act of 1933 prohibits the payment of interest on demand deposits by federal reserve member banks and by national banks and the regulations of the federal deposit insurance corporation prohibit the payment of such interest by insured banks which deprives savings banks of earnings they have enjoyed for many years upon their reserve deposits, and the same act increases the cost of operation by reason of the compulsory requirement of paying premiums covering insurance of certain deposits, with the result that the existing banking laws are inadequate to permit savings banks to earn, with safety consistent with the interests of their depositors, sufficient amounts to meet

the exigencies of the present financial emergency. Therefore, this act shall take effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed April 11, 1934.

Approved April 14, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 16th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State

File No. 33.

(Amended Senate Bill No. 68)

AN ACT

To amend section 8567-1 of the General Code, relating to agricultural loans in Ohio, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 8567-1 of the General Code is hereby amended to read as follows:

Funds may be borrowed for crop production; security; receipt.

Sec. 8567-1. That any farmer of this state may enter into an agreement with and borrow funds for crop production purposes from the *** *governor of the farm credit administration* of the United States pursuant to existing or future acts of congress, *and/or a production credit association organized under the farm credit act of 1933, the central and/or any regional bank for cooperatives, a federal intermediate credit bank, the reconstruction finance corporation, the government of the United States or any department, agency or officer thereof,* and may give as security therefor his promissory note or notes secured by a chattel mortgage or mortgages upon his crop or crops either planted or to be planted within one year from the date of the execution of such mortgage or mortgages, or any extension thereof, on lands within this state, *including any and/or all*

*fruits and/or berries (either annual or perennial) the product of any tree, vine, bush or shrub, either or whether grown or growing in bud or other form or which may be expected to mature within one year from the date of such mortgage, and including any and/or all horticultural, viticultural, and/or forestry products, fruits, nuts, berries, or substances, the result either directly or indirectly of the fertilization of any root, tree, vine, bush, shrub, cutting, slip and/or flower and/or resulting from the growth of such tree, vine, bush, root, cutting, slip, shrub, and/or flower, either or whether grown or growing in bud or other form or which may be planted and/or growing in bud or in any other form or manner whatsoever and which may be expected to mature within one year from the date of such mortgage, in such form as the *** governor of the farm credit administration shall prescribe or approve, and such mortgages shall be entitled to be filed in the office of the recorder of deeds for the county in which the crops are to be grown, and the fee therefor shall be the same as that charged for the filing of chattel mortgages. Each chattel mortgage shall be a first lien upon the crop or crops specified therein and any subsequent crop or crops of the mortgagor within the extension hereinbefore referred to until any loan made to the mortgagor by the *** governor of the farm credit administration and/or a production credit association organized under the farm credit act of 1933, the central and/or regional bank for cooperatives, a federal intermediate credit bank, the reconstruction finance corporation, the government of the United States or any department, agency or officer thereof, for said purposes is repaid and shall be effective against the mortgagor and/or subsequent purchasers and/or creditors. The receipt of the *** governor of the farm credit administration, and/or a production credit association organized under the farm credit act of 1933, the central and/or any regional bank for cooperatives, a federal intermediate credit bank, the reconstruction finance corporation, the government of the United States or any department, agency or officer thereof, evidencing repayment of any loan received by a mortgagor hereunder shall be sufficient authority for the recorder of deeds to mark any such mortgage satisfied.*

Emergency.

SECTION 2. This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that the farmers of this state, under existing legislation, will be unable to obtain loans from the federal government or instrumentalities thereof for crop production purposes in 1934, and it is therefore necessary that this act be made effective at once.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed April 4, 1934.

Approved April 14, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 16th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 34.

(House Bill No. 91)

AN ACT

To amend sections 1142, 1143 and 1147 of the General Code and to repeal supplemental sections 1143-1 and 1147-1 of the General Code, relating to the regulation of the manufacture and sale of feed stuffs in Ohio.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1142, 1143 and 1147 of the General Code are hereby amended to read as follows:

Name; copy of certificate; sample to be furnished.

Sec. 1142. Before selling or offering for sale any of the feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds, or similar preparations defined in section 1141, within this state, each person, firm, or corporation shall file for each and every brand of such feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds, or similar preparations, a distinguishing name with the director of agriculture and a certified copy of the certificate required by the preceding section and forward prepaid, *** *on request of said director*, a sealed glass jar or bottle containing not more than two pounds of such feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds or similar preparations with an affidavit that the quantity as forwarded is a fair sample of the product to be sold,

Definitions; annual license fee; application rejected, when; exemption.

Sec. 1143. *As used in this act:*

"Manufacturing" shall mean the preparation and/or combination of feed stuffs.

The phrase "manufacturing for wholesale" shall mean the manufacturing for sale to a person other than the consumer, for the purpose of resale.

The phrase "manufacturing for retail" shall mean the manufacturing for sale to the consumer and shall not include sales to a retailer for the purpose of resale.

Before selling or offering for sale within this state any of such feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds, or similar preparations defined in section 1141, a person, firm or corporation manufacturing or compounding said preparations for the purpose of selling or offering them for sale either directly or indirectly in this state shall pay each year a *** license fee to the director of agriculture, for the *** sale of each brand of feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds or similar preparations. *** *For each person, firm or corporation manufacturing for wholesale, the fee shall be twenty dollars each year for each brand so manufactured; and for each person, firm or corporation manufacturing for retail, the fee shall be five dollars each year for each brand so manufactured; provided, however, that a person, firm, association or corporation "manufacturing for retail" and distributing from more than five places shall be required to have a "manufacturing for wholesale" license for each brand sold; and provided further that nothing herein shall be construed to permit a combination of firms, persons or corporations operating more than one place of business for the purpose of disposing of the same brands unless each of said places of business shall hold a "manufacturing for retail" license.*

Any feed stuffs as enumerated in section 1144 of the General Code, or concentrates or supplements to which any other feeds or grains are added shall constitute a new feed within the meaning of this act and the person, firm or corporation manufacturing or compounding such feed shall be required to pay the fee provided by this act.

The director of agriculture may reject any application for *** license if the certificate provided for in the preceding sections *** is misleading or not distinguishable. Upon the acceptance of said application and the payment of such fee said director shall issue a *** license for the current year. All *** licenses shall expire on the thirty-first day of December of each year. The payment of *** a license fee of twenty dollars for permit for "manufacturing for wholesale" by such person, firm or corporation shall exempt an agent thereof, or dealer therein, from the requirements of this section; but until such license fee has been paid, which shall be the full license fee collected by the state for the privilege of selling or offering for sale any of the said brands in any one year, any

person, firm or corporation selling or offering the same for sale, shall be liable to the director of agriculture for said license fee of twenty dollars.

Penalty for violation of provisions regulating manufacture and sale.

Sec. 1147. Whoever manufactures, sells or offers for sale within this state any feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds or similar preparations, defined in section 1141, without having complied with the provisions of this act, relating to such feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds or similar preparations, *** and whoever manufactures, sells or offers or exposes for sale any feed stuffs containing a smaller percentage of crude protein, or a smaller percentage of crude fat, or a larger percentage of crude fiber than it is certified to contain, and whoever manufactures, sells or offers or exposes for sale any feed stuffs, condimental stock and poultry feeds, animal or poultry regulators, conditioners, tonics, animal appetizers, mineral feeds or similar preparations, defined in section 1141 and exposed or offered for sale within this state, not containing ingredients they are certified to contain, and whoever substitutes one brand of feed for another without notifying the purchaser thereof of such substitution or attaching to each package or quantity in bulk a plainly written or printed statement as provided in section 1141 which shall state the true name, composition and chemical analysis of contents, and whoever manufactures, sells or offers for sale adulterated feed shall be fined not less than fifty dollars nor more than two hundred dollars and shall be liable for damage sustained by the purchasers thereof.

Repeal.

SECTION 2. That said existing sections 1142, 1143 and 1147 of the General Code and supplemental sections 1143-1 and 1147-1 of the General Code are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed April 5, 1934.

Approved April 14, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 16th day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 35.

(House Bill No. 68)

AN ACT

To set aside a portion of the money received for the support of inmates of the state welfare institutions during the years 1934, 1935, 1936 and 1937, to be used for additions and betterments, including remodeling, elimination of fire hazards and extending existing buildings, and constructing and equipping new buildings at institutions under the control of the department of public welfare, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Department of public welfare building fund created.

SECTION 1. Out of all moneys paid into the state treasury, for the support of inmates in the various institutions under the control of the department of public welfare, there shall be set aside a separate fund, known as the "department of public welfare building fund," the sum of five hundred fifty thousand (\$550,000.00) dollars each year during the years 1934, 1935, 1936 and 1937.

Appropriation; purpose.

SECTION 2. Such moneys as paid into the department of public welfare building fund, established by section 1 of this act, shall be subject to appropriation by the general assembly for the purpose of constructing additions and betterments, including remodeling, elimination of fire hazards and extending existing buildings, and constructing and equipping new buildings at institutions under the control of the department of public welfare.

Emergency.

SECTION 3. This bill is hereby declared to be an emergency. That its enactment into law is necessary for the preservation of the public peace, safety and health of the inhabitants of the state of Ohio and that the provisions of this bill shall be enacted into law and become effective at the earliest possible time and shall take effect and be in full force from and after its passage and approval by the governor. The necessity therefor, lies in the fact that present facilities for the care and treatment of persons committed to the institutions under the control of the department of public welfare are inadequate. In addition, there are a large

number of insane and feeble-minded persons, who have been probated, that are unable to receive care and treatment due to inadequate facilities. Many of the buildings, housing persons committed to the custody of the welfare department, are in a bad state of repair, constituting a serious fire hazard and menacing the safety and health of the wards of the state.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed April 11, 1934.

Approved April 20, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 36.

(House Bill No. 69)

AN ACT

To make appropriations for the purpose of constructing additions and betterments, including remodeling, elimination of fire hazards, and extending existing buildings, and constructing and equipping new buildings at institutions under the control of the department of public welfare, and to declare an emergency.

(See Edition of "Appropriation Acts.")

File No. 37.

(House Bill No. 110)

AN ACT

To amend sections 154-45 and 1465-47 of the General Code of Ohio, relative to the industrial commission of Ohio, and to transfer appropriations for its use, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 154-45 of the General Code of Ohio and section 1465-47 of the General Code of Ohio be amended to read as follows:

Department of industrial relations, powers and duties; powers and duties of industrial commission; appointment of advisors.

Sec. 154-45. The department of industrial relations shall have all powers and perform all duties vested by law in the industrial commission of Ohio, excepting the following:

Those powers and duties of the commission which it exercises as successor of the state liability board of awards, the state board of arbitration, the board of boiler rules, and in the investigation, ascertainment and determination of standards, devices, safeguards, and means of protection, being all powers and duties mentioned in paragraphs 3 to 8, both inclusive, of section 871-22 of the General Code, sections 871-23, 871-26, 871-27, 871-28, 871-30, 871-32, 871-33, 871-34 and 871-35, sections 1058-8 to 1058-12, both inclusive, 1058-16, 1063 to 1077, both inclusive, of the General Code, and the powers of the commission as successor of the board of boiler rules under section 1058-18 of the General Code, which shall continue to be exercised and performed by the industrial commission of Ohio in the manner provided by law for the exercise of such powers and the performance of such duties.

The industrial commission of Ohio shall have full power and authority to administer the workmen's compensation law, including the maintenance of the state insurance and occupational disease funds, and making disbursements therefrom; to perform all duties in connection therewith; to provide facilities, equipment and supplies; to employ and appoint when this act takes effect, and from time to time thereafter, such employees, including deputies, referees, supervisors, secretaries, medical examiners, physicians, auditors, actuaries, inspectors, investigators, examiners, clerks, stenographers and office help, as the industrial commission may deem necessary to carry on the work; to completely control all agencies and employees devoted to such administration and to make all arrangements in reference to the work. The employees shall be the employees of the industrial commission and shall exercise all of the authority conferred upon them by law and perform the duties assigned to them by the commission.

The industrial commission shall have the sole power to select, appoint,

prescribe the duties of, control, promote, supervise and remove said employees and fix their salaries or compensation.

The deputies of the industrial commission shall serve under the control of the commission and their acts as deputies, within the scope of the authority conferred on them by the commission, shall be regarded as the acts of the commission, unless the act of any deputy is vacated or modified by the commission.

The industrial commission may with the approval of the governor require any employee under its direction and control to give a bond in such an amount as may be fixed by the commission, subject to the approval of the governor. The premiums for such bonds so required shall be paid from the state treasury.

The commission may appoint advisors, who shall without compensation, *except actual and necessary expenses*, assist the commission in the execution of the powers and duties retained by it under this section.

Who may administer oaths and certify official acts.

Sec. 1465-47. Each member of the industrial commission of Ohio, its *deputies, *** referees, supervisors, directors, secretaries, *** auditors, actuaries, *** inspectors, investigators and examiners **** appointed by the commission, shall for the purposes contemplated by the *workmen's compensation law*, have power and authority to administer oaths, certify to official acts, take *testimony or depositions, conduct hearings, inquiries and investigations*, issue subpoenas, compel the attendance of witnesses and the production of books, *accounts, papers, records, documents, evidence* and testimony.

Repeal.

SECTION 2. That existing sections 154-45 and 1465-47 of the General Code be, and the same hereby are repealed.

Transfer of appropriations.

SECTION 3. The unencumbered balances of the moneys heretofore appropriated in House Bill No. 699 to the department of industrial relations for the purpose of administering the workmen's compensation law are hereby transferred from the department of industrial relations and reappropriated to the industrial commission of Ohio.

This reappropriation shall include all appropriations under sub-title "workmen's compensation" contained in said act and also such appropriations as are found elsewhere in said act for maintenance needed to administer said law, and for positions, the personnel of which is used in administering the workmen's compensation law.

In case of any disagreement between the department of industrial relations and the industrial commission of Ohio as to what appropriations shall be transferred from the department of industrial relations to the industrial commission of Ohio, the board of control is hereby authorized to determine the same and its decision shall be final.

The industrial commission of Ohio may rearrange its appropriation herein transferred to it by and with the consent of the board of control.

Act effective, when.

SECTION 4. This act shall go into effect on May 15th, 1934.

Emergency.

SECTION 5. This act is hereby declared to be an emergency law necessary for the immediate preservation of public peace, health and safety. The reason for such necessity lies in the fact that it is necessary to make the changes herein contained for the better administration of the workmen's compensation law, involving thousands of injured workmen and the dependents of workmen who have been killed in the course of their employment, and to the proper collection and disbursement of the state insurance and occupational disease funds. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 38.

(House Bill No. 70)

AN ACT

Providing for the payment of taxes with liquidated claims against subdivisions.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 2652-1. Payment of taxes with liquidated claims.

SECTION 1. A taxpayer may, subject to the provisions of this act, use in the payment of his taxes any liquidated claim which such taxpayer or the husband or wife of such taxpayer has against any subdivision which is to derive benefit from the tax collection.

Sec. 2652-2. Definitions.

SECTION 2. The following definitions shall be applied to the terms used in this act:

"Subdivision" shall mean any county, school district, except the county school district, or municipal corporation in the state, and the term "municipal corporation" shall include charter municipalities.

"Taxes" shall mean (a) taxes and assessments levied against real estate and any delinquencies; (b) general taxes levied against personal property, both tangible and intangible, up to and including the 1931 collection and all delinquencies; (c) general taxes levied on tangible personal property for the 1932 and subsequent collections.

"Liquidated claim" shall mean (a) any sum of money that was due and payable January first, 1934, upon a judgment founded upon a contractual obligation rendered against the subdivision prior to such date by a court of competent jurisdiction and constituting a final order and decree; (b) any sum of money that was due and payable January first, 1934, upon a written contractual obligation duly executed between the subdivision and the taxpayer prior to such date; but excluding any amount due on general and special assessment bonds and notes; (c) any sum of money that was due and payable January first, 1934, for poor relief furnished to or in behalf of a subdivision prior to such date, provided that such claim is recognized by a resolution or ordinance of the legislative body of such subdivision, which resolution or ordinance may be passed subsequent to January 1st, 1934.

Sec. 2652-3. Procedure.

SECTION 3. It shall be the duty of the county treasurer, upon submission of evidence of a liquidated claim by a taxpayer, to accept it in full or partial payment as herein provided of those taxes which are to be allocated to the subdivision against which the claim exists.

Before any such liquidated claim is so used, it shall first be presented by the taxpayer to the fiscal officer of the subdivision for verification. If

such fiscal officer, upon examination, determines that the liquidated claim can be used for the payment of taxes as provided in this act, he shall in writing certify to such fact in duplicate, and such duplicate certificate shall be given to the taxpayer as evidence of his liquidated claim.

If of the total amount due from the taxpayer, the portion of it which is to be allocated to the indebted subdivision exceeds the amount of the liquidated claim evidenced by the certificate which the taxpayer wishes to use in payment of that portion of his taxes, the county treasurer shall accept the total claim as part payment of such taxes and shall distribute the cancelled, receipted certificate along with such other cancelled certificates and cash as are due it, to the subdivision in the same manner as if it were cash.

The treasurer shall receipt upon the duplicate certificate the amount credited for taxes as herein provided. If the amount of the claim as evidenced by the certificate is greater than the portion of the taxes to be paid by the taxpayer which will be allocated to the indebted subdivision, the county treasurer shall endorse on such certificate the amount that is accepted in payment of taxes, and a similar endorsement shall be made upon the duplicate certificate, which shall be retained by the taxpayer. This certificate, to the extent of the sum so receipted for taxes shall be allocated to the indebted subdivision in lieu of cash. If there is a balance due on such certificate, the fiscal officer shall upon surrender of the same issue to the taxpayer a new certificate in duplicate, setting forth the amount due, which certificate may be used by the taxpayer for tax payments at subsequent collections in the same manner as hereinbefore set forth. The balance due on such certificate may be used by the taxpayer for tax payments at subsequent collections in the same manner as hereinbefore set forth, provided a new certificate in duplicate is received from the fiscal officer setting forth the amount due.

Sec. 2652-4. Certificate null and void for payment of taxes, when.

SECTION 4. Each certificate furnished as provided for in this act shall be dated and shall be used by the taxpayer for the payment of taxes as herein provided within six (6) months from its date; otherwise it shall be null and void for the payment of taxes; but this shall in no manner impair the validity of the claim on which the certificate is based. Such certificates shall only be used for the payment of taxes on the 1933 and subsequent duplicates, including delinquencies.

Sec. 2652-5. Certificates non-negotiable; exception.

SECTION 5. The liquidated claims and certificates hereinbefore described shall be non-negotiable for the purpose of this act, except that where the tax is for property owned jointly by a husband and wife or by either of them when the other is the owner of a liquidated claim, as herein set forth, such liquidated claim and certificate shall be accepted by the county treasurer as herein set forth in payment of taxes levied against the property owned by both or either of them. Such certificates shall only be used when a taxpayer or the husband or wife of such taxpayer holds a

liquidated claim of record against the subdivision as of January first, 1934.

The use of certificates as herein provided shall constitute a reduction of the indebtedness of the subdivision to the taxpayer holding such certificate to the extent of the taxes credited thereon.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 2, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 39:

(Amended Senate Bill No. 84)

AN ACT

To amend sections 5543-20 and 5544-18 of the General Code, relative to a tax on cosmetics and toilet preparations and admissions so as to extend the period of the operation of said sections.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5543-20 and 5544-18 of the General Code be amended to read as follows:

Period tax effective.

Sec. 5543-20. The taxes imposed by sections 5543-1 to 5543-20, both inclusive, of the General Code shall apply to sales of cosmetics or toilet preparations made on and after the first day of August, 1933, and to and including the *** 31st day of December, 1937.

Period tax effective.

Sec. 5544-18. The taxes imposed by sections 5544-1 to 5544-18, both

inclusive, of the General Code, shall apply to all amounts paid for admissions given, granted or issued, and to all amounts charged and collected as dues or fees on and after the effective date of this act, and to and including the *** 31st day of December, 1937.

Repeal.

SECTION 2. That existing sections 5543-20 and 5544-18 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 40.

(House Bill No. 108)

AN ACT

To authorize counties and municipalities to cooperate with the federal government in the operation and maintenance of the national reemployment service, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Cooperation with national reemployment service authorized.

SECTION 1. The board of county commissioners of any county or the council or other legislative body of any municipality shall have authority to appropriate moneys for the purpose of cooperating with the government of the United States in the operation and maintenance of a national reemployment service. Any moneys previously expended by any county or municipality for such purpose shall be deemed valid obligations of that county or municipality.

Emergency.

SECTION 2. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public health, peace and safety. The reason for such necessity lies in the fact that a serious unemployment condition exists throughout the state of Ohio, and the enactment of this law will make it possible to acquire more adequate cooperation of the counties and municipalities with the federal government in the operation and maintenance of the national reemployment service. Therefore, this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 41.

(House Bill No. 64)

AN ACT

To authorize the preparation and furnishing of lists of registered motor vehicle owners, searches of the records of the bureau of motor vehicles and reports thereof; making photographic copies and attestations thereof; to establish and authorize the collection of fees for such services, and to appropriate funds so collected.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 6299-1. Definitions; lists of registered motor vehicle owners; reports; photographic copies of records; fees; appropriation of funds collected.

SECTION 1. As used in this act, "director" means director of highways; "registrar" means registrar of motor vehicles; "bureau" means

bureau of motor vehicles, and "registration information" means information in license applications on file with said bureau.

The registrar is authorized, upon application of any person and payment of the proper fee, to prepare and furnish lists containing registration information in such form and subject to such territorial division and/or other classification as the director may authorize; to search the records of the bureau and make reports thereof, and to make photographic copies of the bureau records and attestations thereof.

Fees therefor shall be charged and collected as follows:

(a) For lists of passenger car registration information, for the entire state, three thousand five hundred dollars; for any part or parts thereof, divided according to political subdivisions and not by make of motor vehicle, a sum computed at the following rates per name: for lists containing less than five thousand names, six dollars per thousand names or part thereof; for lists containing from five thousand to but not including ten thousand names, five dollars per thousand names or part thereof; for lists containing from ten thousand to but not including one hundred thousand names, four dollars per thousand names or part thereof, and for lists containing one hundred thousand names or more, three dollars per thousand names or part thereof, provided that the minimum fee shall be three dollars; and be it further provided that for furnishing lists classified according to the make of the motor vehicle or the name of the manufacturer, seven dollars per thousand names or part thereof with the same minimum as above provided;

(b) For lists of motor vehicle dealers, three dollars and fifty cents per county, or thirty-five dollars for the entire state;

(c) For lists of trucks, trailers, motorcycles and side cars, ten dollars per thousand names;

(d) For searches of the records and written reports thereof, three cents for each name, number or fact reported on, with a minimum charge of one dollar; and

(e) For photographic copies of records and attestations thereof, under the signature and seal of the registrar, one dollar a copy. Such copy or copies shall be taken as prima facie evidence of the facts therein stated, in any court of the state of Ohio. Any individual, firm or corporation may obtain without charge, oral or written reports concerning up to and including three registrations in any one day, and up to and including twenty registrations in any one month. The registrar shall furnish without charge to sheriffs or chiefs of police in cities within this state, lists of registration information for the county in which they are situated; provided however, that the director may furnish such officials, when in his opinion efficient enforcement of motor vehicle laws demand it, with an additional list or lists for such county, or such other territory as he may prescribe. Lists furnished to sheriffs shall be available for reference by the public.

Fees collected as herein provided shall be received by the cashier of the bureau and by him paid to the treasurer of state to the credit

of the state highway maintenance and repair fund and the sums arising therefrom are appropriated to the use of the said fund.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 42.

(House Bill No. 98)

AN ACT

To amend section 2293-23b of the General Code, relative to the limitation of issuance of bonds.

Be it enacted by the General Assembly of the State of Ohio:

SECTION I. That section 2293-23b of the General Code be amended to read as follows:

Limitation of issuance of bonds or notes.

Sec. 2293-23b. If, before bonds authorized by election under terms of section 2293-23 or notes in anticipation of such bonds are issued, the bonded indebtedness of the subdivision shall exceed that allowed by law then none of said bonds or notes shall be issued and the authority to issue same by virtue of said election shall become void. No bonds authorized by vote of the people as prescribed in section 2293-23 or notes in anticipation thereof shall be issued after the first day of the fourth January following the election on such proposition, but this period of limitation shall not be deemed to run for any time during which the project for which such bonds have been authorized, or any part thereof is involved in litigation

or the issuing or validity of such bonds or notes issued, or to be issued in anticipation thereof, or a part thereof is involved in litigation, either before a court or a legally constituted commission or other tribunal or board.

Bonds or notes in anticipation thereof which are issued within the debt limitation of a subdivision for a portion of the amount authorized by such election shall be valid and in no manner affected by the fact that the balance of said bonds or notes in anticipation thereof cannot be issued by reason of such bonded indebtedness or such lapse of time. Bonds authorized by vote prior to January 1, 1931, or notes in anticipation thereof, may be issued at any time prior to January 1, 1936, if the bonded indebtedness of the subdivision is less than the limit and the issue of such bonds or notes would not increase such indebtedness to more than such limit.

Nothing in this act shall be construed to prevent the issuance of bonds to redeem notes lawfully issued in anticipation of the issuance of such bonds.

Provided that the terms of this act shall not apply to any bonds authorized if ten per centum of **** such bonds authorized by the electors of any subdivision for any purpose have been issued prior to October 3, 1933*, or if ten per centum of the bonds authorized, or a like amount of the interim or anticipatory notes issued in lieu thereof have been issued and sold, or if contracts for such expenditure for **** any such purpose* or if contracts for the issuance or sale of such percentage of the bonds or notes have been made. The certificate of the fiscal officer of the bond issuing authority shall be conclusive proof of the proportionate amount of expenditure actually made or contracted for or of the proportion of such bonds or notes actually issued and sold or contracted to be issued and sold.

Repeal.

SECTION 2. That existing section 2293-23b of the General Code be, and the same is hereby repealed.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,

Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 43.

(House Bill No. 94)

AN ACT

To authorize the state of Ohio to accept a remainder interest in a farm of Messina Coulson, late of Deerfield township, Warren county, Ohio, for the use of the division of conservation.

Be it enacted by the General Assembly of the State of Ohio:

Acceptance of gift and bequest of Messina Coulson authorized.

SECTION 1. That the state of Ohio acting by and through the general assembly of said state, does hereby accept the gift and bequest of said Messina Coulson, consisting of a remainder interest in an undivided portion of a farm in Deerfield township, Warren county, Ohio, known as the Milton Coulson farm, for the purposes and uses and upon the conditions set forth in said will.

Possession and charge of property.

SECTION 2. The division of conservation is hereby authorized and directed to take possession and charge of said property upon the death of Mrs. Milissa Conover, a sister of Messina Coulson, which Mrs. Melissa Conover, having a life estate in said property. Such possession shall be taken in the name of the state of Ohio, and the division of conservation shall observe, enforce and carry out all of the conditions set forth in the said will of said Messina Coulson, with respect thereto.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

This act is special and does not require a code number.

JOHN W. BRICKER,
Attorney General.

NOTE:—The spelling of "Milissa" and "Melissa" in the third and fourth lines in Section 2 of House Bill No. 94 is as same appears in the enrolled bill. [EDITOR.]

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 44.

(Substitute Senate Bill No. 59)

AN ACT

To provide for the control, management and custody of the William Henry Harrison memorial state park and for such purpose to amend sections 15301-2, 15301-3 and 15301-5, and to repeal sections 15301-1, 15301-4, 15301-6, 15301-7, 15301-8 and 15301-9 of the General Code of Ohio.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 15301-1. Supervision, management and control of William Henry Harrison memorial state park.

SECTION 1. The Ohio state archaeological and historical society is hereby designated as the agency of the state, to supervise, manage and control the William Henry Harrison memorial state park created pursuant to House Bill No. 488 (108 O. L., pt. 1, p. 284) an act entitled "To provide for the acquisition of the land upon which the tomb of William H. Harrison is situate and to establish a commission to care for same.", and is hereby authorized to accept conveyance, control and custody of said lands and premises.

SECTION 2. That sections 15301-2, 15301-3 and 15301-5 of the General Code be amended to read as follows:

Society empowered to receive deeds.

Sec. 15301-2. That said *** *Ohio state archaeological and historical society* is hereby empowered to receive deeds for the property upon which the present tomb of William Henry Harrison is now situate in Hamilton county, state of Ohio, and all other adjacent ground which may be granted, or acquired in fee simple in the name of the state of Ohio for the purpose of creating a state *** park upon said property.

Name.

Sec. 15301-3. That such created park shall hereafter be known as the William Henry Harrison memorial state park.

Society authorized to receive appropriation; purpose.

Sec. 15301-5. That said *** *Ohio state archaeological and historical society* be, and the same is, hereby *** authorized to *** *receive such appropriation as the general assembly may make* for the purpose of placing the tomb and ground upon which the tomb of William Henry Harrison is located in a suitable and decent condition in order that the memory of Ohio's first president and gallant soldier, William Henry Harrison, may be fittingly commemorated. *Said society is hereby empowered to contract for the upkeep and repair of said memorial state park.*

Repeal.

SECTION 2. That existing sections 15301-1, 15301-2, 15301-3, 15301-4, 15301-5, 15301-6, 15301-7, 15301-8 and 15301-9 of the General Code be, and the same are hereby repealed.

Sec. 15301-4. Transfer of possession, management and control authorized.

SECTION 3. The William Henry Harrison memorial commission is hereby authorized and directed to deliver the possession, management and control of said William Henry Harrison memorial park to the Ohio state archaeological and historical society.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 2, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 45.

(Amended Substitute Senate Bill No. 85)

AN ACT

To amend section 3 of Amended Senate Bill No. 4, enacted at the first special session of the 89th general assembly passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th general assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932; and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th general assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933; as further amended by House Bill No. 7, enacted at the second special session of the 90th general assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, and as further amended by House Bill No. 42, passed March 8, 1934, approved March 20, 1934, and filed in the office of the secretary of state March 21, 1934, so as to postpone the date of maximum maturity of certain bonds authorized thereunder, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 3 of Amended Senate Bill No. 4, enacted at the first special session of the 89th general assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th general assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, and as further amended by Senate Bill No. 63, enacted at the regular session of the 90th general assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, as further amended by House Bill No. 7, enacted at the second special session of the 90th general assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, and as further amended by House Bill No. 42, passed March 8, 1934, approved March 20, 1934, and filed in the office of the secretary of state March 21, 1934, be amended to read as follows:

Issuance of bonds for relief of poor, when and how; maturity of bonds; application.

Sec. 3. Whenever in the years 1932, 1933 or 1934 the county commissioners of any county adopt a resolution finding that it is necessary to issue bonds for poor relief within the county, and if on submission of such resolution to the state relief commission such commission finds that funds are necessary for such relief in the sum fixed by such commission, and if on submission to the tax commission of Ohio, such commission finds that no further means exist to provide such funds except by the

issuing of bonds, the county commissioners of such county may borrow money to provide funds for poor relief within the county and evidence such indebtedness by the issuance of negotiable bonds or notes in the amount approved by the state relief commission and tax commission of Ohio. On submission of such resolution to the tax commission such commission shall estimate the amount which will probably be allocated to such county *** *from public utility excise taxes levied by section 5 of Amended Senate Bill No. 4 enacted at the first special session of the 89th general assembly or from selective sales taxes levied by House Bills Nos. 4, 5 and 7 enacted at the first special session of the 90th general assembly as amended, as the case may be,* and shall calculate the total amount of bonds, the principal of and interest on which can be paid out of such estimated allocation, and the tax commission shall not approve the issue of an amount of bonds by any county in excess of the total amount so calculated. So much of the installments of interest falling due prior to *** *the receipt of the taxes so allocated to such county* shall be paid out of the proceeds of the bonds, and the amount thereof as calculated by the tax commission shall be set aside out of such proceeds in a special fund and held in trust for the payment of such interest; or if the treasurer of state has been appointed paying agent for such county under the provisions of section 6 of *** *said Amended Senate Bill No. 4* shall be paid to the treasurer of state as such paying agent.

The maximum maturity of such bonds shall be on or before March 15, 1938. *** *Bonds issued in anticipation of public utilities taxes shall mature in annual installments. Bonds issued in anticipation of selective sales taxes shall mature in an even or uneven number of semi-annual installments. In either case the maturities shall be fixed by the tax commission and shall be so arranged that the total amount of principal and interest payable at each maturity shall not exceed the amount of taxes anticipated by such bonds as are estimated to be allocated to such county and available for the payment of the principal and interest of such bonds at such maturity, taking into account bonds which may previously have been issued in anticipation of such taxes.* Issuance, sale and characteristics of said bonds or notes shall conform to article XII, section 11 of the constitution and to the provisions of the uniform bond act governing the issuance and sale and characteristics of bonds or notes issued without a vote of the people *** *except as otherwise provided in this act* and except that the indebtedness evidenced by such bonds or notes shall not be subject to any limitations except those provided in this act.

This section as amended shall apply to all bond legislation passed and pending, under authority of this section, for the issuing of bonds to be retired from levies of taxes by the state upon cosmetics, beverages, admissions and malt, enacted and passed either prior to or subsequent to the effective date of this amendment, unless such bonds have been sold and are in process of delivery, with maturities complying with the law in force prior to such effective date.

Repeal.

SECTION 2. That section 3 of Amended Senate Bill No. 4, enacted

W L A.

at the first special session of the 89th general assembly, passed March 31, 1932, approved April 5, 1932, and filed in the office of the secretary of state April 6, 1932, as said section 3 was amended by Senate Bill No. 2, enacted at the second special session of the 89th general assembly, passed May 16, 1932, approved May 16, 1932, and filed in the office of the secretary of state May 17, 1932, as further amended by Senate Bill No. 63, enacted at the regular session of the 90th general assembly, passed February 14, 1933, approved February 28, 1933, and filed in the office of the secretary of state February 28, 1933, as further amended by House Bill No. 7, enacted at the second special session of the 90th general assembly, passed December 21, 1933, approved December 22, 1933, and filed in the office of the secretary of state December 23, 1933, and as further amended by House Bill No. 42, passed March 8, 1934, approved March 20, 1934, and filed in the office of the secretary of state March 21, 1934, is hereby repealed.

Emergency.

SECTION 3. This act is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. Such necessity arises from the fact that the anticipated amount of the proceeds of the taxes upon cosmetics, beverages, admissions and malt is not sufficient to meet the expense of necessary poor relief and to provide for the retirement of bonds required to be retired out of the proceeds of said taxes, within the time fixed. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 46.

(House Bill No. 47)

AN ACT

To amend section 5534 of the General Code, relative to refunder of motor vehicle tax.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5534 of the General Code be amended to read as follows:

Refund of tax; application for refund; right to receive refund not transferable; exception.

Sec. 5534. Any person who shall use any motor vehicle fuel on which the tax herein imposed has been paid, for the purpose of operating or propelling stationary gas engines, road rollers, power shovels, tractors *** not used on public highways, *unlicensed motor vehicles used exclusively in intra-plant operations*, motor boats or aircraft, or who shall use any such fuel upon which the tax herein provided for has been paid, for cleaning or dyeing, or any other purpose than the propulsion of motor vehicles *** *upon the highways of this state* *** shall be reimbursed to the extent of the amount of the tax so paid on such motor vehicle fuel in the following manner: Provided, however, that such applications for refunds must be filed with the tax commission of Ohio within ninety days from the date of purchase or invoice.

Such person shall file with the tax commission of Ohio an application for refund, stating the quantity of fuel used for purposes other than propulsion of motor vehicles as set out in this section. Such application shall be accompanied by the original invoice, or certified copy thereof, showing such purchase together with evidence of payment thereof, and also the duplicate statement described in section 5532 of the General Code. On filing of such application, invoice and duplicate statement in the form herein prescribed, the tax commission of Ohio shall determine the amount of refund due and, within thirty (30) days from the time of filing the same, shall certify such amount to the auditor of state. The auditor of state shall thereupon draw a warrant for such certified amount on the treasurer of state in favor of the person claiming such refund. Such refund shall be paid by the treasurer of state from the rotary fund hereinafter provided for. The tax commission shall require the application provided for herein to be supported by the affidavit of the claimant.

The right to receive any refund under the provisions of this section shall not be assignable, except to the duly licensed dealer who shall have sold to the user the motor vehicle fuel upon which the claim for refund is based. Nor shall any payment thereof be made by the treasurer of state to any person other than such duly licensed dealer or the person originally entitled thereto, using the motor vehicle fuel upon which the claim for refund is based, except that such refunds when duly allowed and certified as in this section provided may be paid to the executor or

administrator, or to the receiver, trustee in bankruptcy, or assignee in insolvency proceedings of such person entitled thereto.

Repeal.

SECTION 2. That existing section 5534 of the General Code be, and the same is hereby repealed.

KEITH LAWRENCE,
Speaker Pro Tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 1, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 47.

(Amended Senate Bill No. 19)

AN ACT

To authorize the tax commission of Ohio to establish and maintain a section of research and statistics and to make appropriations therefor for the year 1934.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 1465-33a. Section of research and statistics established by tax commission.

SECTION 1. In addition to its other powers and duties the tax commission of Ohio shall maintain a continuous study of the practical operation of all the laws which it is required to administer and of all the taxation and revenue laws of the state; and such study shall likewise embrace the manner in which and the extent to which such existing laws in practice provide revenue for the support of the state and its local

subdivisions and the probable effect upon such revenue of possible changes in such existing laws, and the possible enactment of measures providing for other forms of taxation. For this purpose the commission may establish a section of research and statistics, and appoint the necessary employes therein, who shall be in the unclassified service of the civil service of the state. The results of and information obtained from such study shall be available to the members of the General Assembly and the public generally.

Appropriation.

SECTION 2. The following sums are hereby appropriated from any moneys in the state treasury to the credit of the general revenue fund, not otherwise appropriated, to the department of finance, division of tax commission of Ohio, section of research and statistics, to pay liabilities lawfully incurred pursuant to section one of this act from and after the time when this act shall take effect and to and including the thirty-first day of December, 1934:

Personal service.....	\$10,000.00
Maintenance	2,500.00

KEITH LAWRENCE,
Speaker Pro Tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed April 19, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 48.

(Amended Senate Bill No. 58)

AN ACT

Authorizing the governor to convey certain real property in exchange for other property for the use of the Ohio state archaeological and historical society in connection with the William Henry Harrison memorial state park, in Hamilton county, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Conveyance of right and title to certain property in North Bend authorized; description.

SECTION 1. The governor is hereby authorized and empowered, in the name of the state, to convey, by proper deed to the Cleveland, Cincinnati, Chicago and St. Louis railway subject to the conditions of section 2 of this act, all the right, title and interest of the state in a certain parcel of land held under the control of the William Henry Harrison memorial commission, situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue) said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing S 72° 06' W) four hundred three and one-tenth (403.1) feet;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the left (bearing S 21° 51' E) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the right (bearing S 72° 06' W) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue;

Thence deflecting seventy-four degrees and forty-five minutes (74° 45') to the right measure northwesterly (bearing N 33° 09' W) thirty-one and one-tenth (31.1) feet to a point in the north right of way line of Taylor avenue which is one hundred feet (100) perpendicularly from the center line of the eastward main track of the Cleveland, Cincinnati, Chicago, and St. Louis railroad;

Thence continuing the last described course (N 33° 09' W) measure northwesterly fifty-one and seven-tenths (51.7) feet for the place of beginning;

Thence continuing the last described course (N 33° 09' W) measure two hundred eight and five-tenths (208.5) feet;

Thence deflecting one hundred thirty-three degrees and nine minutes (133° 09') to the right measure southeasterly (bearing S 80° E) one hundred forty and eight-tenths (140.8) feet;

Thence deflecting eighty-two degrees and fifteen minutes (82° 15')

to the right measure southwesterly (bearing $S\ 2^{\circ}\ 15'\ W$) one hundred twenty-nine and four-tenths (129.4) feet;

Thence deflecting forty-one degrees and thirty minutes ($41^{\circ}\ 30'$) to the right measure southwesterly (bearing $S\ 43^{\circ}\ 45'\ W$) twenty-eight and five-tenths (28.5) feet to the place of beginning.

Containing eleven thousand nine hundred thirty-nine (11,939) square feet and being a part of the premises conveyed to the state of Ohio by John S. Harrison and wife, Elizabeth I. H. Buckner, and Jean H. Davis and husband by deeds received for record October 27, 1920, and recorded in volume 1219, pages 321-22-23-24 of deed records of Hamilton county, Ohio.

Conveyance of certain property to state of Ohio; description.

SECTION 2. Prior to the execution and delivery of the deed provided for in section 1 of this act, there shall be executed and delivered to the governor a deed approved by the attorney general, whereby the Cleveland, Cincinnati, Chicago and St. Louis railway company conveys or causes to be conveyed to the state of Ohio in fee simple and free from all incumbrances, certain parcels of land as follows:

Situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue) said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing $S\ 72^{\circ}\ 06'\ W$) four hundred three and one-tenth (403.1) feet;

Thence deflecting ninety-three degrees and fifty-six minutes ($93^{\circ}\ 56'$) to the left (bearing $S\ 21^{\circ}\ 51'\ E$) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue;

Thence deflecting ninety-three degrees and fifty-six minutes ($93^{\circ}\ 56'$) to the right (bearing $S\ 72^{\circ}\ 06'\ W$) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue;

Thence deflecting seventy-four degrees and forty-five minutes ($74^{\circ}\ 45'$) to the right measure northwesterly (bearing $N\ 33^{\circ}\ 09'\ W$) thirty-one and one-tenth (31.1) feet to a point in the north right of way line of Taylor avenue which is one hundred (100) feet perpendicularly from the center line of the Eastward main track of the Cleveland, Cincinnati, Chicago, and St. Louis railroad;

Thence continuing the last described course ($N\ 33^{\circ}\ 09'\ W$) measure northwesterly two hundred sixty and two-tenths (260.2) feet for the place of beginning;

Thence deflecting two degrees and forty-three minutes ($2^{\circ}\ 43'$) to the left measure northwesterly five hundred and sixteen and two-tenths (516.2) feet to a point in the south line of Grayson square;

Thence deflecting twelve degrees and forty-five minutes ($12^{\circ}\ 45'$) to the right measure northwesterly two hundred and sixty (260) feet to a point in the south line of Harrison avenue;

Thence measure southerly one hundred and ninety-six and five-tenths (196.5) feet along the line dividing lots eleven (11) and twelve (12) of said Grayson square to a point in the south line of said Grayson square;

Thence measure westerly fifty (50) feet along the south line of said Grayson square to the southwest corner of said lot eleven (11);

Thence measure northerly along the west line of said lot eleven (11) to a point in the south line of Harrison avenue;

Thence measure southwesterly along the south line of Harrison avenue to its intersection with the north line of Loup avenue;

Thence measure south seventy-nine degrees and no minutes east (S. 79° 0' E.) two hundred and twenty-nine and six-tenths (229.6) feet along the north line of Loup avenue;

Thence measure southeasterly one hundred and sixty and two-tenths (160.2) feet along the north line of Loup avenue;

Thence north twenty-eight degrees and thirty minutes east (N. 28° 30' E.) one hundred and twenty-five and five-tenths (125.5) feet;

Thence measure south eighty degrees and no minutes east (S. 80° 0' E.) five hundred and fifty-nine and five-tenths (559.5) feet to the place of beginning;

Containing six and five-tenths (6.5) acres more or less.

Parcel two.

Situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue) said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing S. 72° 06' W.) four hundred three and one-tenth (403.1) feet.

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the left (bearing S. 21° 51' E.) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue.

Thence deflecting ninety-three degrees and fifty-six minutes to the right (93° 56') (bearing S. 72° 06' W.) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue; for the place of beginning;

Thence continuing the last described course (bearing S. 72° 06' W.) measure along the center line of Taylor avenue one hundred sixty-nine and eight-tenths (169.8) feet;

Thence deflecting one hundred fifty-one degrees and thirty-nine minutes (151° 39') to the right measure northeasterly (bearing N. 43° 45' E.) one hundred sixty-eight and two-tenths (168.2) feet;

Thence deflecting one hundred three degrees and six minutes (103° 06') to the right measure southeasterly (bearing S. 33° 09' E.) fifty-one and seven-tenths (51.7) feet to a point in the north right of way line of Taylor avenue, said point is one hundred (100) feet perpendicularly from

the center line of the eastward main track of the Cleveland, Cincinnati, Chicago, and St. Louis railroad;

Thence continuing the last described course (bearing S. 33° 09' E.) measure thirty-one and one-tenth (31.1) feet to the place of beginning.

Containing six thousand seven hundred and seventy-three (6,773) square feet and being a part of the premises conveyed to the grantor herein by the Standard oil company of Ohio in a quit claim deed dated January 17, 1934, subject, however, to all legal highways.

The deed conveying the property herein described to the state shall be filed in the office of the auditor of state and the property so conveyed shall be under the authority and control of the Ohio state archaeological and historical society for public park purposes.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that if this additional site is immediately acquired, C. W. A. workers can develop the area under a project now in operation on adjoining state lands. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 2, 1934.

Approved May 4, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State

File No. 49.

(Amended Senate Bill No. 73)

AN ACT

To provide for the issuing of bonds in anticipation of collection of delinquent taxes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 2293-43. Issuance of bonds in anticipation of delinquent taxes; conditions.

SECTION 1. Authority is hereby given to the various political subdivisions of Ohio to issue bonds in denominations of from \$10.00 to \$100.00 which authority and indebtedness thereby created shall not be subject to the limitations or included in the calculation of future indebtedness prescribed by sections 2293-14, 2293-15, 2293-16, 2293-17 of the General Code of Ohio, but such bonds may be issued only under the conditions and circumstances following; to-wit:

(a) The political subdivision, desiring to issue such bonds shall obtain from the county auditor of the county in which such subdivision is situated a certificate showing the total amount of delinquent taxes, due and unpayable to such sub-division at the last semi-annual tax settlement.

(b) The fiscal officer of such subdivision shall prepare a statement, from the books of the subdivision, which he shall verify under the oath, which shall contain the following facts of such subdivision:

1. The total bonded indebtedness.
2. The aggregate amount of outstanding accounts or notes payable of the subdivision, incurred prior to the commencement of the current fiscal year.

In calculating the above amount there shall be included all forms of scrip, certificates and other evidences of indebtedness issued by the subdivision but there shall not be included scrip issued under Amended Senate Bill No. 382, passed by the ninetieth general assembly in regular session, and notes issued in anticipation of bond issues. The indebtedness of any non-tax-supported public utility shall not be included in this statement.

3. The indebtedness outstanding through the issuance of any bonds, notes or scrip pledged or obligated to be paid by any delinquent taxes.

4. The total of any other indebtedness.

5. The net amount of delinquent taxes unpledged to pay any bonds, scrip, notes or certificates. Delinquent assessments on improvements on which the bonds have been paid shall be included in this item.

6. The budget requirements for the fiscal year for bond, note and scrip retirement.

7. The estimated revenue for the fiscal year.

(c) The certificate and statement provided for in sub-sections (a) and (b) shall be forwarded to the tax commission of Ohio together with a request to issue bonds of such subdivision in an amount not to exceed

seventy per centum of the net unobligated delinquent taxes due and owing to such subdivision.

(d) No subdivision shall be authorized under this act to issue bonds in excess of a sufficient amount to pay the indebtedness of the subdivision as shown by item 2 of the statement described in sub-section (b) of this act.

(e) The tax commission of Ohio shall grant to such subdivision authority requested by such subdivision as restricted by sub-sections (c) and (d) hereof and shall make a record of the certificate, statement and grant in a record book devoted solely to such recording and which shall be open to inspection by the public.

(f) The tax commission of Ohio shall immediately upon issuing the authority provided in sub-section (e) notify the proper authority having charge of the retirement of bonds of such subdivision by forwarding a copy of such grant of authority and of the statement provided for in sub-section (b) of this act.

(g) Upon receipt of authority the subdivision shall proceed according to law to issue the amount of bonds authorized by the tax commission of Ohio and authorized by the taxing authority. Such bonds may be exchanged at their face value with creditors of the subdivision in liquidating the indebtedness described and enumerated in subsection (b) (2) of this act or may be sold as provided in the uniform bond act (sections 2293-1 to 2293-37 of the General Code) and in either event shall be deemed uncontestable. Sections 2293-37 of the General Code shall apply to such bonds as though they were issued within the limitations prescribed in said uniform bond act.

(h) The per centum of delinquent taxes collected for and to the credit of such subdivision after such exchange or sale of bonds as certified by the tax commission under this act shall be paid to the authority having charge of the sinking fund of the subdivision, which money shall be placed in a separate fund for the purpose of retiring such bonds so issued. The proper authority of which such subdivisions shall provide for the levying of a tax sufficient in amount to pay the interest on all such bonds issued under this act. No additional taxes shall be levied for the retirement of such bonds.

(i) This act is for the sole purpose of assisting the various subdivisions in paying their unsecured indebtedness as herein defined. The bonds issued under authority of this act shall not be used for any other purpose and any exchange for other purposes or the use of the money derived from the sale of such bonds by the subdivision for any other purpose shall be deemed a misapplication of funds.

(j) The bonds authorized by this act shall bear interest, shall be redeemable or payable in not to exceed ten years from date of issue, need not be serial and shall not be subject to or considered in calculating the net indebtedness of the subdivision. The budget commission of the county in which the subdivision is located shall annually allocate that portion of

NOTE:—The word "Sections" in the eighth line of paragraph (g) is as same appears in the enrolled bill. The word "subdivisions" in the sixth line of paragraph (h) is as same appears in the enrolled bill. [EDITOR.]

the then delinquent levy due such subdivision which is unpledged for other purposes to the payment of interest and the retirement of the bonds issued under authority of this act.

(k) The issue of bonds under authority of this act shall be governed by the procedure prescribed in the uniform bond act (sections 2293-1 to 2293-37 of the General Code) respecting the terms used, forms, manner of sale and redemption of bonds except as otherwise provided in this act.

Sec. 2293-44. Inconsistent sections deemed inoperative.

SECTION 2. All sections of the General Code of Ohio inconsistent with or prohibiting the exercise of the authority conferred by this act shall be deemed inoperative respecting bonds issued under this act.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that existing economic conditions have given rise to delinquencies in the payment of taxes assessed upon real property in unforeseen proportions requiring immediate measures to authorize the borrowing of money within reasonable limitations in anticipation of the ultimate collection of such delinquent taxes for debt payment. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 3, 1934.

Approved May 8, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 9th day of May, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 50.

(Senate Bill No. 37)

AN ACT

To amend section 5506 of the General Code, relating to the lien
for franchise tax.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 5506 of the General Code is hereby amended to read as follows:

Lien for franchise tax.

Sec. 5506. Annually on the day fixed for the payment of any excise or franchise tax required to be paid by law, such tax, together with any penalties subsequently accruing thereon, shall become a lien on all property in this state of a public utility or corporation, whether such property is employed by the public utility or corporation in the prosecution of its business or is in the hands of an assignee, trustee or receiver for the benefit of the creditors and stockholders thereof. Such lien shall continue until such taxes, together with any penalties subsequently accruing thereon, are paid ***.

Repeal.

SECTION 2. That said existing section 5506 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed May 4, 1934.

Approved November 23, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on
the 24th day of November, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 51.

(Amended Senate Bill No. 74)

AN ACT

To provide for the issuance of bonds, applications to issue which were approved by the bureau of inspection and supervision of public offices prior to January 1, 1934, pursuant to the provisions of an act entitled "An act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code, and to declare an emergency", passed June 24, 1931, as amended by an act entitled "An act to amend sections 2 and 3 of an act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code, and to declare an emergency", approved October 1, 1932, and the adoption of amendatory and curative legislation to that end.

Be it enacted by the General Assembly of the State of Ohio:

Issuance of bonds authorized prior to January 1, 1934.

SECTION 1. Bonds, the application of a subdivision to issue which, pursuant to the provisions of an act entitled "An act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code, and to declare an emergency", passed June 24, 1931, as amended by an act entitled "An act to amend sections 2 and 3 of an act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code, and to declare an emergency", approved October 1, 1932, shall have been approved by the bureau of inspection and supervision of public offices, prior to January 1, 1934, may be authorized, issued and sold, subject to the provisions of said act as so amended, notwithstanding the limitation of time prescribed for the issuance of such bonds by section two of said act, as so amended. For that purpose resolutions and ordinances may be adopted by the taxing authority of the subdivision which may be in form amendatory of resolutions and ordinances adopted prior to January 1, 1934, or in the form of new or original resolutions or ordinances. The authority hereby granted shall be in addition to that granted by section one of an act entitled "An act to provide for the issuance of bonds lawfully authorized prior to January 1, 1934, pursuant to the provisions of an act entitled 'An act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code, and to declare an emergency', passed June 24, 1931, as amended by an act entitled 'An act to amend sections 2 and 3 of an act to authorize local subdivisions to issue bonds in the years 1931 and 1932 to supply deficiencies in revenues caused by non-payment of taxes, to amend section 2293-5 of the General Code and to declare an emergency', approved October 1, 1932, and to declare

an emergency", known as House Bill No. 41, 90th General Assembly, second special session, and in no wise in derogation of such authority.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed November 20, 1934.

Approved November 23, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 24th day of November, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 52.

(Amended Senate Bill No. 95)

AN ACT

To authorize the United States government to acquire land for forest purposes, to provide for the approval of the same by proper authorities of the state.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 1177-11a. Acquisition of lands for national forests; concurrent jurisdiction over areas.

SECTION 1. Consent of the state of Ohio is given to the United States for the acquisition by purchase, gift, or condemnation with adequate compensation, of such lands in the state of Ohio as in the opinion of the federal government may be needed for the establishment, consolidation and extension of national forests in the state. The state of Ohio retains concurrent jurisdiction with the United States over such areas in the matter of the service thereon of all civil and criminal process issuing under the authority of the state of Ohio.

Sec. 1177-11b. Approval of boundaries.

SECTION 2. Provided, further, that the boundaries of any areas so selected shall be first approved by the governor and the board of control of Ohio agricultural experiment station.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed November 20, 1934.

Approved November 23, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 24th day of November, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 53.

(Amended Senate Bill No. 63)

AN ACT

To amend sections 5322 and 5560 of the General Code of Ohio, relative to the definition of "real property" and "land" and the appraising and assessing same.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5322 and 5560 of the General Code of Ohio be amended to read as follows:

Terms "real property" and "land" defined.

Sec. 5322. The terms "real property" and "land" as so used, include not only land itself, whether laid out in town lots or otherwise, *and all growing crops, including deciduous and evergreen trees, plants and shrubs,* with all things contained therein but also, unless otherwise specified, all buildings, structures, improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging or appertaining thereto.

Tracts to be valued separately; rules therefor.

Sec. 5560. Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops, *deciduous and*

evergreen trees, plants and shrubs growing thereon. The price for which such real property would sell at auction, or at forced sale, shall not be taken as the criterion of the true value, and where the fee of the soil of a tract, parcel or lot of land, is in any person natural or artificial, and the right to minerals therein in another, it shall be valued and listed agreeably to such ownership in separate entries, specifying the interests listed, and be taxed to the parties owning different interests, respectively.

Repeal.

SECTION 2. That existing sections 5322 and 5560 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed November 20, 1934.

Approved December 5, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 6th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 54.

(House Bill No. 97)

AN ACT

To amend section 2655 of the General Code, relative to the payment of real estate taxes by the owner of an undivided interest in any real estate.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 2655 of the General Code be amended to read as follows:

Full amount of taxes charged must be paid; exception; payment by owner of undivided interest.

Sec. 2655. No person shall be permitted to pay less than the full amount of taxes charged and payable for all purposes on real estate, ex-

cept only when the collection of a particular tax is legally enjoined. *Provided, however, that a person claiming to be the owner of an undivided interest in any real estate may present to the county auditor the recorded evidence of the existence and fractional extent of such interest; and the county auditor may note the existence and extent of such interest, as ascertained by him, on the margin of the tax list in the name of such person and give a certificate thereof to the county treasurer, who shall enter the same on the margin of the tax duplicate; and thereupon it shall be lawful for any person claiming to be entitled to or in any wise interested in such interest to pay, and for the county treasurer to receive that proportion of the full amount of the taxes charged and payable for all purposes on the real estate affected thereby, which is represented by the fraction expressing the extent of such interest. The payment so made and received shall be entered on the duplicate, shall be credited by the treasurer at the time of the next succeeding settlement of real estate taxes, and shall have the effect of relieving the undivided interest in such real estate, so entered on the margin of the tax list and duplicate, from the lien of the taxes charged thereon against such real estate. Thereafter, in making up the tax list and duplicate the auditor shall enter such interest and the proportional value thereof, separately from the other interest or interests in such land and adjust the value of the latter accordingly.*

Repeal.

SECTION 2. That existing section 2655 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 5, 1934.

Approved December 6, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 55.

(House Bill No. 131)

AN ACT

To make an appropriation and reappropriation of funds for the uses and purposes of the division of aid for the aged of the state department of public welfare.

(See Edition of "Appropriation Acts")

File No. 56.

(Amended Senate Bill No. 62)

AN ACT

To amend sections 4005-1, 7631 and 7635, to further supplement section 4005 of the General Code by the enactment of supplemental sections 4005-2, 4005-3, 4005-4 and 4005-5, and to repeal sections 4007 to 4018, inclusive, to authorize certain political subdivisions to provide for the issuance of bonds for public library purposes on behalf of the public library board of such political subdivision.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 4005-1, 7631 and 7635 of the General Code be amended and that supplemental sections 4005-2, 4005-3, 4005-4 and 4005-5 be enacted to read as follows:

Issuance of bonds; control of property vested in trustees; agreement with library organization.

Sec. 4005-1. In any municipality where there is or may hereafter be a library organization created by will or otherwise for the purpose of maintaining in perpetuity a public library, and which organization is endowed and owns and maintains a library, the trustees mentioned in General Code, section 4004, may *** *request the taxing authority of the municipality to submit to the electors the question of issuing bonds, in accordance with the provisions of General Code, section 4005-2, for the purpose of purchasing, erecting, constructing, enlarging, extending or improving a building or buildings for library purposes, including a site or sites therefor, and equipping and furnishing the same. The acquisition of such improvement, including the maintenance and control of the building or buildings and property acquired, shall be vested in the trustees mentioned in General Code, section 4004, and said trustees may enter into an agreement in writing with such library organization whereby said library organization may occupy all or a part of such building or buildings, and conduct, operate and maintain therein a free public library, the period of each such agreement to be not less than ten nor more than twenty-five years. Such library organization shall administer, operate and*

control such library in accordance with said agreement and in terms of the trust creating such organization, providing the same is free to all the inhabitants of the municipality ***. And said trustees mentioned in General Code, section 4004, may enter into a similar agreement with any historical or other educational association whereby a part of said building or buildings may be used by such organization for the housing and displaying of its property and effects, providing the same is free to all the inhabitants of the municipality.

Submission of question; resolution by board; issuance and sale of bonds; disposition of proceeds.

Sec. 4005-2. Any public library board charged by law with the title, custody, control and maintenance of a public library in the state may request the taxing authority of the political subdivision to the jurisdiction of which such board is subject, to submit to the electors of such subdivision the question of issuing bonds for the purpose of purchasing, erecting, constructing, enlarging, extending or improving a building or buildings for library purposes, including a site or sites therefor, and equipping and furnishing the same. Such request shall be made by resolution duly adopted by the library board, which resolution shall declare the necessity of the issuance of such bonds and fix the amount and purpose thereof, and shall further recite whether or not notes shall be issued in anticipation of the issuance of such bonds. A copy of such resolution shall be certified by the library board to the taxing authority of such subdivision not later than the fifteenth day of August preceding the November election at which the question of the issuance of such bonds will be submitted to the electors of said subdivision, as provided by law. The submission of the question of the issuance of such bonds to the electors, the issuance, sale, characteristics and requirements for the interest and retirement levies, and the method and means for payment of said bonds or notes, if notes are to be issued in anticipation of the issuance of such bonds, shall conform to article XII, section 11, of the constitution and the provisions of the General Code governing the issuance, sale, characteristics and levies for, and method and means of payment of, bonds or notes issued by such subdivision pursuant to a vote of the electors. Such bonds or notes shall be sold and issued by the proper officer or officers as may be provided by law for the sale and issuance of bonds of such political subdivision to the jurisdiction of which said public library board is subject; and the indebtedness created thereby shall be deemed and constitute a part of the indebtedness of such subdivision and subject to the limitations imposed by law on the creation of indebtedness by such subdivision. The proceeds of the sale of such bonds shall be transferred by the fiscal officer of such political subdivision to the public library board for the benefit of which the bonds were issued and shall be appropriated to and expended only for the purposes for which issued and in the manner provided by law.

Payment of interest; retirement of bonds; annual levy.

Sec. 4005-3. After the issue of any notes or bonds under authority of the provisions of General Code, section 4005-2, the public library board

on behalf of which said bonds are issued shall annually certify, on or before July 1, in each year, to the taxing authority of the political subdivision to the jurisdiction of which such board is subject, a sufficient amount to pay the interest on and to retire at maturity such bonds or notes, and such taxing authority shall annually include in its budget the amount so certified and as required to pay the interest on and to retire such bonds or notes at maturity, and shall levy the necessary tax therefor as provided by law.

Such public library board may appropriate and apply any monies in its possession and control, and which may be available and unappropriated for other purposes, to the payment of the principal of and interest on such bonds or notes. Any monies so to be applied shall be so appropriated by resolution of the library board and transferred to the board or officers having charge of the retirement fund for such bonds to be applied to the payment of such bonds and for no other purposes.

The annual interest and retirement charges to be levied in each year as herein provided shall then be reduced by such amounts of monies as may be otherwise made available.

Control and management of fund.

Sec. 4005-4. Where bonds are issued pursuant to the provisions of General Code, section 4005-2, the board or officer of the political subdivision issuing such bonds having charge of the sinking fund and/or bond retirement fund of such subdivision shall have the control and management of all monies and securities for the payment of interest on and for the redemption of the principal of such bonds, and shall have and exercise the same powers of control and management thereof as may be provided by law for the management and control of the sinking or bond retirement fund for all bonds of such political subdivision.

Participation in federal aid under national industrial recovery act.

Sec. 4005-5. For the purpose of enabling public library boards to participate in the federal aid provided by the national industrial recovery act where bonds are to be issued for public library improvements subject to the control and management of such public library boards and are to be purchased by the United States or any instrumentality thereof, and public library board may request the taxing authority of the political subdivision to the jurisdiction of which such board is subject, to cause the necessary bonds to be issued for the purpose of purchasing, erecting, constructing, enlarging, extending or improving a building or buildings for library purposes, including a site or sites therefor, and equipping and furnishing the same, pursuant to and in accordance with the terms and provisions of Amended Senate Bill No. 38 of the first special session of the 90th General Assembly of Ohio as amended by Amended Senate Bill No. 28 of the second special session of the 90th General Assembly of Ohio, or may request the taxing authority of the political subdivision to the jurisdiction of which such board is subject, to submit to the electors the question of issuing bonds for the purpose of purchasing, erecting, constructing, enlarging, extending or improving a building or buildings for

library purposes, including a site or sites therefor, and equipping and furnishing the same, pursuant to and in accordance with the terms and provisions of Amended Substitute Senate Bill No. 38 of the first special session of the 90th General Assembly of Ohio as amended by Amended Senate Bill No. 28 of the second special session of the 90th General Assembly of Ohio. The procedure for the authorization and issuance of such bonds shall be as provided in General Code section 4005-2 in so far as the same may not be inconsistent with the provisions of said Amended Substitute Senate Bill No. 38 and said Amended Senate Bill No. 28; except that the resolution of such public library board requesting the submission to the electors of the question of issuing such bonds shall also recite that such request is made for the purpose of taking advantage of the provisions of said Amended Substitute Senate Bill No. 38 of the first special session of the 90th General Assembly of Ohio as amended by Amended Senate Bill No. 28 of the second special session of the 90th General Assembly of Ohio, and shall further state whether or not the question of the issuance of such bonds shall be submitted at the next ensuing primary election, if any there is preceding the next ensuing November election, or at a special election to be called for that purpose. If the question of issuing such bonds shall be submitted at an election other than the next ensuing November election, the resolution of the public library board requesting the same shall be certified to the taxing authority of the proper political subdivision at least 45 days prior to the election at which the question may be submitted.

Establishment of public library.

Sec. 7631. The board of education of any school district may provide for the establishment, control and maintenance of a school library or libraries for the purpose of providing school library service to the pupils under its jurisdiction, or may contract with any public board, association, or other organization operating a public library in a community, to furnish such school library service, the board of education paying all or part of the expense thereof, including the salaries of school librarians, as and for compensation for the service rendered.

Such boards of education shall also have the power to purchase, erect, construct, enlarge, extend or improve a building or buildings for library purposes, including a site or sites therefor, and equipping and furnishing the same.

Management and control of library.

Sec. 7635. The board of education of any city, village or rural school district, by resolution, may provide for the establishment, control and maintenance in such district, of a public library, free to all the inhabitants thereof. It shall provide for the management and control of such library by a board of trustees to be elected by it as herein provided, *** which board shall hold title to all such library property.

Such boards of education shall also have the power for such purpose or purposes to purchase, erect, construct, enlarge, extend or improve a building or buildings for library purposes, including a site or sites therefor, and equipping and furnishing the same.

Repeal.

SECTION 2. That existing sections 4005-1, 7631 and 7635, and sections 4007 to 4018 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed November 20, 1934.

Approved December 5, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 57.

(Amended Senate Bill No. 97)

AN ACT

To authorize taxing authorities of local subdivisions to submit to the electors thereof, at a special election, the question of additional tax levies for the purposes of the year 1935, outside of the ten mill limitation, and to authorize the making of such levies if approved by majority vote.

Be it enacted by the General Assembly of the State of Ohio:

Submission of question of additional tax levy for 1935; special election; procedure.

SECTION 1. At any time prior to the thirty-first day of March, 1935, the taxing authority of any subdivision, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes which may be raised within the ten mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the subdivision for the year 1935, and that it is necessary to levy a tax in excess of such limitation for any of the purposes mentioned in section 5625-15 of the General Code, and that the question of such additional tax levy shall be submitted to the electors of the subdivision at a special election to be held at a time therein specified. Such resolution shall conform to the requirements of section 5625-15 of the General Code, excepting that said levy shall be limited to the duplicate for the current year, and that such resolution shall

specify the date of holding such special election, which shall not be earlier than twenty days after the adoption and certification of such resolution nor later than one hundred and twenty days thereafter. Said resolution shall go into immediate effect upon its passage and no publication of the same shall be necessary other than that provided for in the notice of election. A copy of such resolution shall, immediately after its passage, be certified to the board of elections of the proper county or counties in the manner provided by section 5625-17 of the General Code, and the provisions of said section shall govern the arrangements for the submission of such question and other matters and things with respect to such election, to which said section 5625-17 of the General Code refers, excepting that such election shall be held on the date specified in the resolution. Publication of notice of such election if made four times in one or more newspapers of general circulation in the subdivision, shall not be required to be made once a week for four consecutive weeks. If the majority of the electors voting on the question so submitted vote in favor of such levy, the taxing authority of the subdivision may forthwith make the necessary levy within such subdivision at the additional rate or at any lesser rate outside of the ten mill limitation on the current duplicate for the purpose stated in the resolution; and in such event, the levy shall be certified in the manner provided by section 5625-17a of the General Code, and may be extended on the current tax list and duplicate for collection, with the taxes for the first half and/or the second half of the fiscal year 1935.

All provisions of the General Code insofar as they conflict with the provisions of this act are hereby suspended for the period ending December 31, 1935; otherwise they shall in no manner be impaired by the passage of this act.

The terms "taxing authority" and "subdivision" shall have the meanings assigned to them respectively by section 5625-1 of the General Code.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 7, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 58.

(House Bill No. 102)

AN ACT

To effectuate the policies and purposes of the national industrial recovery act and the laws of this state supplementary thereto, and of the taxation laws and workmen's compensation law of this state by requiring persons, firms and corporations desiring to perform public work under contract with the state or any subdivision thereof to show compliance with such laws.

Be it enacted by the General Assembly of the State of Ohio:

Definitions.

SECTION 1. As used in this act:

"Person" includes individuals, firms, partnerships and corporations wherever organized or incorporated.

"Public agency" includes every officer, board or commission holding office under authority or color of authority of this state, or of any political subdivision thereof, or of any institution supported wholly or in part by public funds.

"Political subdivision" includes counties, municipal corporations, townships, school districts, and any and all special taxing districts of whatsoever kind or character; and districts composed of one or more of the foregoing.

"Public contract" means an agreement for the construction, alteration, or repair of any public works or for the purchase of materials or supplies for any public use, or for the use of any institution supported wholly or in part by public funds.

"Recovery act" includes the national industrial recovery act of the congress of the United States and the act entitled "an act to provide for the cooperation of this state with the federal government and its officers and agencies in effectuating the policies of the national recovery act of the congress of the United States, etc." approved July 12, 1933, and known as House Bill No. 705.

"Registered member of an industry" means any person who is on record with the code authority of the industry of which he is a member by registration, certification, or any other means or device.

Affidavit to be filed; contents.

SECTION 2. So long as a recovery act shall remain in effect it shall be unlawful for any public agency to enter into a public contract with any person on behalf of the state or a political subdivision in this state or any institution supported wholly or in part by public funds, or to issue permits or licenses to do business to any person, unless and until such person shall have filed with the public agency an affidavit certifying to the following:

(a) That said person, if engaged in an industry subject to an approved code of fair competition, is complying with all the provisions

of such code and that he is a registered member of said industry if registration is provided for in said code or by the code authority thereof; and

(b) That such person has listed for taxation all property used in the production of the supplies and materials for which such public contracts are to be let; and

(c) That such person has fully complied with all the requirements of the workmen's compensation act of the state of Ohio.

Affidavit to be submitted with bid.

SECTION 3. In case competitive bids are solicited for any public contract, the public agency shall require each bidder to submit the affidavit prescribed by section two of this act with his bid. No bid shall be considered unless and until such affidavit is so submitted.

Stipulation required.

SECTION 4. During the period prescribed in section two of this act, every public contract entered into on behalf of the state or a political subdivision or an institution supported wholly or in part by public funds shall expressly stipulate that any and all articles, materials or supplies to be used in its performance shall be furnished by persons operating in compliance with a code of fair competition promulgated pursuant to the applicable recovery act or acts for their several particular industries, and who are registered members therein, if registration is provided for under said code.

Principal contractor to secure affidavits; penalty for violations.

SECTION 5. Each person who, during the period prescribed in section 2 of this act, shall have entered into a public contract with a public agency (such person being hereinafter designated as "principal contractor") shall, before purchasing or procuring, or agreeing to purchase or procure from any other person any materials, supplies, or services (other than labor) with which to perform the terms of such public contract, secure from each such other person an affidavit certifying to the same facts, with respect to such other person, as are prescribed by section 2 of this act with respect to the principal contractor. Such affidavit or affidavits so secured shall be filed by the principal contractor with the public agency prior to the payment of any compensation to such contractor in connection with such contract.

Any principal contractor who fails to comply with the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than one hundred dollars for each offense.

A violation of this section shall be sufficient ground for any public agency refusing to award any contract to such violator for a period of two years after his conviction.

Form of affidavit.

SECTION 6. The affidavit or affidavits prescribed in section 2 of this act shall be substantially in the following form, to-wit:

STATE OF OHIO

.....COUNTY, ss:

..... being first duly sworn, says that he is
(Name of affiant)

.....of the..... Which is
(if a corporation or partnership, enter affiant's relation or position in the first blank and name in second; otherwise strike out this line)

desirous of supplying articles, materials, supplies, or service to be used in the performance of a public contract on behalf of.....
(name of state, political

..... for;
subdivision, or institution) (here describe subject matter of contract)
that the said
(corporate, business, or individual name)

is complying with the code of fair competition for the.....
(name of industry)

and is a registered member therein;

(if registration is not required under said code, strike out last line)
that said affiant or his or its agent duly listed for taxation in the state of Ohio in the year 193.., all property which said affiant was required by
(if affidavit is filed on or before March 1, 1933, insert the figure "4";
if thereafter insert the figure "5").

the law of the state of Ohio to list; and that said affiant has fully complied with all the requirements of the workmen's compensation act of the state of Ohio.

.....
SWORN to before me and subscribed in my presence this.....
day of, 19....

[SEAL.]

.....
(Official character of officer)

Violation of provisions of act; penalty.

SECTION 7. Whoever, being a public agency or member thereof, as defined by this act, violates any provision of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than one hundred dollars for each offense.

False affidavit; penalty.

SECTION 8. Whoever subscribes and swears to an affidavit in the form prescribed by section two of this act which contains any false statement shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than one hundred dollars for each offense.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed November 27, 1934.

Approved December 6, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 59.

(Amended Senate Bill No. 113)

AN ACT

To enable banks, insurance companies and fiduciaries to secure the benefits of the act of the congress of the United States entitled the "National Housing Act" by amending sections 710-111, 710-112, 9357, 9357-1, 9518, 9518-1, 9518-2, 9519, 9532 and 10506-41 of the General Code, relating to loans and investments by banks, insurance companies and fiduciaries, and distribution by fire insurance companies; and to provide that banks, insurance companies and fiduciaries may make loans upon and invest in bonds or notes secured by mortgages insured under the provisions of the act of congress of the United States entitled the "National Housing Act", and that investments by banks, insurance companies and fiduciaries may be made in notes, bonds, debentures and other such obligations issued under the provisions of said act of the congress of the United States.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 710-111, 710-112, 9357, 9357-1, 9518, 9518-1, 9518-2, 9519, 9532 and 10506-41 of the General Code be amended to read as follows:

Securities in which investments may be made; charged on books at cost.

Sec. 710-111. A bank may invest its capital, surplus, undivided profits and deposits in the following securities:

(a) Bonds or other interest-bearing obligations of the United States, the Philippines, Hawaii, Porto Rico, and the District of Columbia, or those for which the faith of the United States is pledged to provide payment of the interest and principal, and in farm loan bonds issued by federal land banks and joint stock land banks, and bonds issued under the home owners' act of 1933.

(b) External bonds or other interest-bearing obligations of any foreign government which has been in existence and has not defaulted in the payment of principal or interest on its external bonds or obligations within a period of twenty years last prior thereto.

(c) Bonds or other interest-bearing obligations of any state or territory of the United States.

(d) Bonds or other interest-bearing obligations of any county, town, township, city, school district, improvement district or sewer district, or other organized or political subdivision in this state.

(e) Bonds or other interest-bearing obligations of any city, town, county, or other legally constituted political or taxing subdivision situated in one of the states of the United States, or any cities of the Philippines, Hawaii or Porto Rico, which city, town, county or taxing subdivision has been in existence ten years and which for a period of ten years previously has not defaulted for a period of more than ninety days in the payment of any part of either principal or interest of any debt contracted by it and whose net indebtedness after deducting the amount of its water bonds and bonds issued for other self-sustaining public utilities and the amount of sinking funds which are available for the payment of its bonds or interest-bearing obligations other than water bonds and self-sustaining public utilities, does not exceed ten per cent of the value of taxable property in such city, town, county, or political or taxing subdivision to be ascertained by the valuation of property therein for the assessment of taxes next preceding such investment; provided, that no bonds or other interest-bearing obligations of any such county shall be eligible for investment unless such county has a population of not less than ten thousand inhabitants, and provided, that no bonds or other interest-bearing obligations of any such city, town or political or taxing subdivision shall be eligible for investment unless such city, town or political or taxing subdivision has a population of not less than one thousand inhabitants as ascertained by United States or state census or by any municipal census taken by authority of the state next preceding such investment, and, provided, further, that there shall be eligible hereunder the bonds or other interest-bearing obligations of a political or taxing subdivision which has not been in existence for ten years, but which is erected out of another eligible subdivision or comprises in whole or in part another eligible subdivision or subdivisions or parts of eligible subdivisions if such subdivisions shall comply with the other requirements of this paragraph.

But nothing herein contained shall authorize the investment of funds in any special assessment or improvement bonds or other bonds or other

interest-bearing obligations which are not the direct obligations of the district issuing same and for which the full faith and credit of the entire district are not pledged.

(f) Bonds or debentures of any province of the Dominion of Canada.

Bonds or debentures of any city or town or district except school districts in the Dominion of Canada having a population of not less than ten thousand inhabitants, as ascertained by official census next preceding such investment and which has been in existence for at least ten years and has not since 1900 defaulted for more than ninety days in the payment of any part of principal or interest of any debt authorized to be contracted by it and which has a net indebtedness exclusive of water debt and bonds issued for other self-sustaining public utilities and the amount of sinking funds available for the payment of its bonds other than water bonds and bonds issued for public utilities, which net indebtedness does not exceed seven per cent of the last valuation of its taxable property for the assessment of taxes preceding such investment, and in all other respects such bonds shall conform to the requirements of clause E of this section; and in the bonds or obligations of any city, town or district therein unconditionally guaranteed as to payment of principal and interest by the Dominion of Canada or any province thereof.

(g) Bonds of any governmental subdivision or city of any foreign country, which governmental subdivision or city has a population of not less than one hundred thousand inhabitants and whose net indebtedness does not exceed seven per cent of the last valuation of its taxable property for the assessment of taxes preceding such investment exclusive of bonds issued for public utilities and sinking funds other than for public utilities and which has been in existence for at least ten years and has not defaulted for more than ninety days on any installment of any part of principal or interest of any debt authorized to be contracted by it for twenty-five years preceding such investment.

(h) Bankers' acceptances of the kind and maturity made eligible by law for rediscount with federal reserve banks, provided the same are accepted by a bank incorporated under the laws of this state or any member bank of the federal reserve system.

(i) Mortgage bonds, collateral trust bonds, debenture bonds or notes of any regularly incorporated company which, or the constituent companies comprising which for four years (4) prior to the date of purchase has earned over and above all fixed charges other than interest on indebtedness, an amount equal to at least double the interest charges which it will be required to pay upon its outstanding obligations; or mortgage bonds, collateral trust bonds, debenture bonds or notes of any regularly incorporated company, which bonds or notes plus all prior incumbrances are outstanding in an amount not in excess of 50% of the actual value of the property securing said bonds or notes.

(j) Railroad equipment bonds or car trust certificates issued in the United States or Canada, and bonds secured by first mortgage on steel steamships, in an amount not exceeding 50% of the value of such vessels.

(k) Bonds or notes secured by first mortgage on the fee simple title of improved real estate as defined in section 113 hereof of not more than 60% of the value thereof.

(l) *Notes, bonds, debentures and other such obligations issued under the provisions of the act of the congress of the United States entitled the "National Housing Act."*

(m) *Bonds or notes secured by mortgages insured under the provisions of Title II of the act of the congress of the United States, entitled the "National Housing Act."*

Securities shall be charged on books at cost. All securities as enumerated above, having a fixed maturity shall be charged and entered upon the books of the bank at their cost to the bank, and when a premium is paid therefor an annual amortization charge shall be made thereon so as to bring the cost of same to the face value of said bonds at maturity. The superintendent of banks shall have the power to require any security to be charged down to such sum as in his judgment represents its value. The superintendent of banks may order any securities which he deems undesirable removed from the assets of a bank.

Loans upon mortgage notes; limitations.

Sec. 710-112. Loans by banks upon mortgage notes shall be made upon first mortgage upon real estate situated in this state, or in states contiguous thereto, and shall not exceed forty per cent (40%) of the value of such real estate if unimproved, and sixty per cent (60%) of such value if improved, and the improvements shall be kept adequately insured, *provided however, that the limitation upon the amount of a loan in relation to the value of the real estate shall not apply to mortgages upon improved real estate insured under the provisions of Title II of the act of the congress of the United States entitled the "National Housing Act."* In the case of commercial banks not more than fifty per cent (50%) and in the case of savings banks and trust companies, not more than sixty per cent (60%) of the amount of the paid in capital, surplus and deposits of such bank or trust company at any time shall be invested in such real estate securities, other than bonds or notes secured by such insured mortgages. Loans on collateral enumerated in clauses (i), (j) and (k) of section 111 of this act shall not exceed eighty per cent of the value of such collateral.

Investment of capital, surplus and accumulations; real estate may be acquired and conveyed, when.

Sec. 9357. The capital, surplus and all accumulations of every domestic life insurance company shall be invested as follows:

A. A domestic company may acquire, hold and convey real estate for the purposes and in the manner following:

(a) That which has been acquired as is acquired for its principal office, or which is used in connection therewith.

(b) Such as shall have been mortgaged to it in good faith by way of security for loans previously contracted or for money due.

(c) Such as shall have been conveyed to it in satisfaction of debts, previously contracted, in the course of its dealings, or which it may receive in or on account of an exchange for real estate acquired in its operations.

(d) Such as it shall have purchased at sales under mortgages and on any legal process in connection with its investments, or under decrees obtained or made for such debts.

All such real estate specified in paragraphs (c) and (d) of this section, which shall not be necessary for its accommodation in the convenient transaction of its business, shall be sold by the company and disposed of within five years after it shall have acquired the title to the same or within five years after the same shall have ceased to be necessary for the accommodation of its business, unless the company procures the certificate of the superintendent of insurance that its interests shall suffer materially by a forced sale thereof, in which event the time for the sale may be extended to such time as the superintendent of insurance shall direct in such certificate.

B. In loans and liens upon the security of its own policies, not exceeding the reserve or present value thereof, computed according to any standard which may be authorized by law or according to such higher standard as the company has adopted and maintains on the policy, the reserve being the amount of debts of life insurance companies by reason of their outstanding policies in gross, and which may be so treated in the returns for taxation made by them.

C. In bankers' acceptances and bills of exchange of the kinds and maturities made eligible by law for rediscount with federal reserve banks, provided that the same are accepted by a bank or trust company incorporated under the laws of the United States or of this state or any other bank or trust company which is a member of the federal reserve system.

D. In the notes or trust certificates of any equipment trust created in behalf of any railroad company payable within sixteen years from date of issue in annual or semi-annual installments beginning not later than the first year after such date, which are a first lien on the specific equipment pledged as security for the payment thereof, and which are either the direct obligation of such railroad company, or are guaranteed by it when executed by trustees holding title to the equipment; provided, that such notes or trust certificates are issued for not to exceed in par value seventy-five per cent of the cost of the equipment, which shall be standard equipment.

E. In farm loan bonds issued under the provisions of the acts of congress entitled "The federal farm loan act", approved July 17, 1918, and/or acts amendatory thereof or supplemental thereto.

F. In legally authorized and executed bonds, notes, warrants and securities which are the direct obligation of the United States or the District of Columbia, or of any state or territory of the United States, or of the Dominion of Canada or any province thereof, which has not, within the preceding twenty-five (25) years, defaulted in the payment of interest on or the principal of any of its bonds, notes, warrants, or securities or otherwise.

(b) In legally authorized and executed bonds, notes, warrants and securities of any county, incorporated city, or school district in any state of the United States which are the direct obligation of such county, city or school district, and for the payment of which such county, city, or school district has lawful authority to levy taxes, and which has not, within the preceding twenty-five (25) years, defaulted in the payment of interest on or the principal of any of its bonds, notes, warrants, or securities or otherwise.

G. (a) In mortgage bonds which are the direct obligation of an operating railroad, and which are the first lien on a substantial portion of its property, situated wholly in the United States or partly in the United States and partly in the Dominion of Canada, the average net yearly earnings of which, after deducting proper charges for maintenance of way and equipment, for the seven (7) fiscal years preceding such investment, have been at least one and one-half times the average yearly interest for the same period on its mortgages, bonds and funded debts, and in the junior mortgage bond issues of such railroad corporations of the same character and under the same conditions where the average net yearly earnings for the seven (7) fiscal years preceding such investment after deducting proper charges for maintenance of way and equipment have been at least three (3) times the average yearly interest charges on such issues and all prior liens.

(b) In mortgage bonds which are the direct obligation of and first lien upon the property of a corporation engaged directly and primarily in the production and sale of electricity or gas or in the operation of telephone or telegraph systems or water works, or in some combination of them, situated wholly in the United States or partly in the United States and partly in the Dominion of Canada, whose capital stock is fifty per cent (50%) or more of the aggregate of the value of its capital stock and the par value of its mortgages, bonds and funded indebtedness, and the average net yearly earnings of which, after deducting proper charges for replacements, depreciation and obsolescence, for the seven (7) fiscal years preceding such investment, have been at least double the average yearly interest for the same period on its mortgages, bonds and funded debts.

(c) Any such corporation, or any one or more of its predecessor, constituent or successor corporations, shall have been in business not less than ten years (10) prior to the date of the purchase of such bonds, and shall not have defaulted on the interest or principal of any of its bonds or funded debts outstanding during the five years immediately preceding the date of purchase.

(d) No such investment shall be made where such railroad and/or utility corporations and their businesses, and their issues of bonds, funded debts and stocks are not under the supervision and control of some legally authorized state official or commission, nor until the approval and certificate of such official or commission as to such securities shall have been first obtained.

H. (a) In bonds and/or mortgages secured by a first lien upon unencumbered fee simple real estate in any state of the United States,

in the District of Columbia or the Dominion of Canada, the actual market value of which is at least double the amount loaned thereon at the time of the investment, as shown by a valuation and appraisal in writing made under oath by two (2) real estate owners, residents of the county or local district where the real estate is located. If the amount loaned exceeds one-half of the value of the land mortgaged, exclusive of structures thereon, such structure must be insured in an authorized fire insurance company or companies, in an amount not less than the difference between one-half of the value of such land, exclusive of structures, and the amount loaned, and the policy or policies shall be payable to and held by the mortgagee or by a trustee in its behalf.

(a-1) *In bonds or notes secured by mortgages insured under the provisions of the act of the congress of the United States entitled the "National Housing Act".*

(b) In bonds or notes secured by mortgages or deeds of trust on leasehold estates on real estate for not less than ninety-nine (99) years, renewable forever, unencumbered, except rentals accruing therefrom to the owner of the fee, providing the amount loaned thereon plus the value of the ground rent capitalized at five per cent (5%) does not exceed sixty per cent (60%) of the total market value of the real estate, buildings and improvement by appraisements in writing made under oath by two (2) real estate owners, residents of the county or local district wherein the real estate is located. If the amount loaned plus the value of the ground rent capitalized at five per cent exceeds fifty per cent (50%) of the value of the land, exclusive of improvements thereon, such improvements shall be insured against fire for the benefit of the mortgagee in an amount not less than the difference between fifty per cent (50%) of the value of such land, exclusive of buildings, and the amount loaned, and the policy or policies for such amount shall be payable to and held by the mortgagee or may be payable to and held by a trustee named in the lease who shall be required by the terms of said lease to use and apply the proceeds of such insurance to repairing, restoring and/or rebuilding such buildings.

(c) The following shall not be considered as prior liens or encumbrances in the construction and application of this act; leasehold estates of any duration, right of way, servitudes, joint driveways, easements, party wall agreements and current taxes and assessments not delinquent, and restrictions as to building, use and occupancy if there is not a right of re-entry or forfeiture for violation and if there be no protection as to such forfeiture through a policy of title insurance.

(d) Nothing in this act shall be deemed to prohibit a domestic life insurance company from renewing or extending a loan for the original or a lesser amount where a shrinkage in value of such real estate would cause its value to be less than double the sum of the amount loaned thereon, nor to prohibit a company from accepting as part payment for real estate sold by it a mortgage thereon for more than fifty per cent of the purchase price of such real estate.

I. In ground rents, land trust certificates or fee ownership certificates representing or evidencing beneficial ownership of or interest in improved real estate under lease for a period of not less than twenty-five years from the date of such lease, in which it must be provided that the leasee shall pay all taxes and assessments levied on or assessed against said real estate, shall keep and maintain the improvements thereon in good repair and shall provide and maintain fire insurance in an amount equal to the insurable value of the building thereon; provided, however, that the value of such land and improvements shall be evidenced by an appraisement made under oath by a disinterested appraiser resident in and the owner of real estate in the city in which said property is situated, and such appraisement shall not be less than one and sixty-seven hundredths times the amount of such land trust certificates, this amount to be not less than twenty times the net annual rental distributable to holders of outstanding certificates; and provided further that such beneficial interests shall only be in properties on which actual earning records for five years immediately preceding are available; and provided further, that such declaration of trust or other trust instrument shall provide for a depreciation or other similar fund, in an amount which is not less than nine per cent of the net annual distributable rental, for the benefit of the holders of outstanding certificates.

J. (a) In the preferred stocks of any company organized under the laws of the United States, and/or of one of the several states, upon which the net earnings each year for a period of not less than seven fiscal years preceding purchase thereof, after deduction of interest on all mortgages, bonds, debentures, and funded debts and proper charges for replacements, depreciation and obsolescence, shall have averaged at least four times the amount which may be required to pay the dividends on such preferred stocks, and in which the mortgages, bonds, debentures, funded debts and preferred stocks shall not in the aggregate exceed sixty per cent of the total of the capitalization of such company, including mortgages, bonds, debentures, funded debts and preferred and common stocks.

(b) A domestic life insurance company shall not purchase any preferred stocks at a time when the total market values of such stocks then owned with those purchased shall exceed in the aggregate of book values and purchase price the capital, surplus and contingency funds (excluding all reserves required by law) of such company on the thirty-first day of December preceding the date of such purchase, or contemplated purchase, provided that in case of appreciations in values of stocks owned the cost rather than the market values shall be used in arriving at such aggregate; the purpose hereof being to restrict the investments of such company in all stocks to capital, surplus and contingency funds.

(c) No domestic life insurance company shall at any time invest more than five per cent of its capital, surplus and contingency funds as of December 31 preceding date of purchase in the bonds and/or preferred stocks of a particular corporation, nor shall it at any time own

NOTE: The word "leasee" in the fifth line of paragraph I of Sec. 9357 is spelled as same appears in the enrolled bill.—[Editor.]

more than five per cent of the outstanding stocks and bonds of any corporation.

K. In loans for periods not exceeding one year upon the pledge of any securities in which such domestic companies are authorized by this act to invest; provided, however, that any loan upon such a pledge shall not exceed eighty per cent of the cash market value of the collateral at the time of the making of such loan, nor shall any company through the collateral pledged to it exceed the amounts which such company may, under the provisions of this act, invest in one corporation so that, in the stocks and securities which may be owned and those which are pledged to it, the limitations in this act prescribed might be indirectly evaded.

L. No domestic life insurance company shall subscribe to or participate in any underwriting for the purchase or sale of securities or property, nor shall it enter into any transaction for such purchase or sale on account of said company jointly with any other person, nor shall any such company enter into any agreement to withhold from sale any of its property, but the disposition of its property shall be at all times within the control of its board of directors.

M. (a) In the determination of capitalization in the foregoing paragraphs of this act the value of all bonds, debentures and funded debts, and non-convertible or non-participating preferred stocks, shall be figured at par. Participating or convertible preferred shares shall be figured at par or market on December 31 immediately preceding, whichever is higher, and the value of all common shares shall be figured at the market on December 31 immediately preceding.

(b) The term "funded debt" shall mean all interest bearing obligations maturing in more than one year from their issuance and all guaranteed or assumed interest bearing obligations or stock. Securities or stock of such corporation pledged to secure other funded debt of the corporation shall not be included in the term "funded debt".

N. No domestic life insurance company shall be permitted to invest in or loan upon its own stock, either directly or indirectly.

O. If the investments of any domestic life insurance company shall at the time of the making thereof be otherwise than as authorized in this act, such investments shall not be admitted or accepted as legal or authorized investments for such company.

P. Nothing herein shall be construed as affecting the propriety or legality of an investment made by a domestic life insurance company which was and/or is in accordance with the laws in force at the time of the making thereof.

Additional investments.

Sec. 9357-1. In addition to the investments now provided by law, the capital, surplus and all accumulations of every domestic life insurance company may be invested in bonds issued under the home owners' act of 1933 in notes, bonds, debentures or other such obligations issued under the provisions of the act of the congress of the United States, entitled the "National Housing Act."

Investment of capital.

Sec. 9518. No company organized under this chapter or incorporated under any law of this state, for the purpose provided in section 9512, shall invest its capital or any part thereof, otherwise than in:

1. United States bonds;
2. Bonds of the state of Ohio or of any other state in the United States;

3. Bonds of a county, township, municipal corporation, school district or other political subdivision in this or any other state in the United States, issued in conformity with law and upon which default in the payment of interest has not been made;

4. (a) Bonds and mortgages on unincumbered real estate within this or any other state of the United States, worth double the amount loaned thereon. If the amount loaned exceeds one-half the value of the land mortgaged, exclusive of structures thereon, such structures must be insured in an authorized fire insurance company other than the company making the loan, in an amount not less than the difference between half the value of such land exclusive of structures, and the amount loaned, and the policy assigned to the mortgagee;

- (b) *Bonds or notes secured by mortgages insured under the provisions of Title II of the act of the congress of the United States, entitled the "National Housing Act."*

5. The stock of a national bank located in this state, organized under the provisions of an act of congress entitled "an act to provide a national currency, secured by the pledge of United States stocks, and to provide for the circulation and redemption thereof," approved February 25, 1863, and acts amendatory thereof and supplementary thereto;

6. First mortgage bonds of railroads within this state, upon which default in the payment of the interest coupons has not been made within three years prior to the purchase thereof.

Additional investments.

Sec. 9518-1. That in addition to the investments now provided by law, farm loan bonds issued under the provisions of the act of the congress of the United States, entitled "The Federal Farm Loan Act" approved July 17, 1916, *notes, bonds, debentures and other such obligations issued under the provisions of the act of the congress of the United States entitled the "National Housing Act,"* and bonds issued under the home owners' act of 1933, shall be a lawful investment for the capital and accumulations of insurance companies, organized under the laws of this state, both life and other than life, subject to the same regulations as are now provided for other investments by such companies.

Bonds which may be deposited as security.

Sec. 9518-2. Whenever a deposit of securities is required by law from a domestic insurance company, either life or other than life, or from a foreign insurance company, either life or other than life, as a condition

upon which such company may be authorized to transact business in this state, farm loan bonds issued under the provisions of the act of congress of the United States, entitled "The Federal Farm Loan Act," approved July 17, 1916, *notes, bonds, debentures and other such obligations issued under the provisions of the act of the congress of the United States entitled the "National Housing Act,"* and bonds issued under the home owners' act of 1933, may be deposited for that purpose, in addition to other securities now specified by law.

Investment of accumulated funds or surplus.

Sec. 9519. Funds accumulated in the course of business, or surplus money over and above the capital stock of a company, may be loaned on or invested in the above named securities, or:

1. (a) Bonds and mortgages on unincumbered real estate within this or any other state of the United States worth fifty per cent more than the sum loaned thereon, exclusive of buildings, unless such buildings are insured in some company authorized to do business in this state, and the policy is transferred to a company making the investment;

(b) *Bonds or notes secured by mortgages insured under the provisions of title II of the act of the congress of the United States, entitled the "National Housing Act".*

2. Bonds of any state, county, township, municipal corporation, school district or other political subdivision in the United States, issued in conformity with law and upon which default in the payment of interest has not been made;

3. Stocks, bonds, or other evidences of indebtedness of any solvent, dividend-paying institution incorporated under the laws of this or any other state, or of the United States, except its own stock;

4. Negotiable promissory notes maturing in not more than six months from the date thereof, secured by collateral security through the transfer of any of the classes of securities described in this or the preceding section, with absolute power of sale within twenty days after default in payment at maturity.

5. *Notes, bonds, debentures and other such obligations issued under the provisions of the act of the congress of the United States entitled the "National Housing Act".*

Regulations governing payment of dividends; liability of directors.

Sec. 9532. No fire insurance company organized under a law of this state shall *** *declare or pay any dividend which shall impair its capital or capital stock, nor while its capital or capital stock is impaired, nor shall any such corporation declare or pay any dividend or make any distribution of assets to any of its stockholders, whether upon a reduction of the number of its shares or of its capital or capital stock, unless the value of its assets remaining after the payment of such dividend, or after such distribution of assets, as the case may be, shall be at least equal to the aggregate amount of its debts and liabilities including capital or capital stock as the case may be. In case any such dividend shall be paid,*

or any such distribution of assets made, the directors in whose administration the same shall have been declared or made, except those who may have caused their dissent therefrom to be entered upon the minutes of the meetings of directors at the time or who were not present when such action was taken, shall be liable jointly and severally to such corporation and to the creditors thereof to the full amount of any loss sustained by such corporation or by its creditors respectively by reason of such dividend or distribution.

Investments by fiduciaries.

Sec. 10506-41. Except as may be otherwise provided by law or by the instrument creating the trust, a fiduciary having funds belonging to the trust which are to be invested may invest them in the following:

(a) Bonds or other obligations of the United States or of the state of Ohio.

(b) Bonds or other interest bearing obligations of any county, city, village, school district, or other legally constituted political taxing subdivision within the state of Ohio, provided such county, city, village, school district or other subdivision has never defaulted in the payment of the principal or interest on any of its bonds or other interest bearing obligations.

(c) Bonds or other interest bearing obligations of any other state which has never defaulted in the payment of principal or interest on any of its bonds or other interest bearing obligations.

(d) Any bonds issued by any bank, organized under the provisions of the act of congress, known as the federal farm loan act, approved July 17, 1916, and amendments thereto.

(e) Notes or bonds secured by first mortgage on real estate held in fee of at least double the value of the total amount secured by such mortgage, provided such notes or bonds if they comprise a part only of the obligations secured by such mortgage belong to the highest and most preferred class of obligations secured by such mortgage, and have equal priority with all other obligations in the same class so secured. Such mortgage shall require that the buildings, if any, on the mortgaged property be well insured against loss by fire, and so kept, for the benefit of the mortgagee, until the debt is paid.

(f) Life, endowment or annuity contracts, of legal reserve life insurance companies regulated by the provision of chapters 1 and 2 of subdivision I of division III of title IX of the General Code of Ohio and duly licensed by the superintendent of insurance of Ohio to transact business within the state. The purchase of contracts authorized by this subsection shall be limited to executors or the successors to their powers when specifically authorized by will and to guardians and trustees. Such contracts may be issued on the life or lives of a ward or wards, a beneficiary or beneficiaries of a trust fund, or according to the terms of a will, or upon the life or lives of persons in whom such ward or beneficiary has an insurable interest. Such contracts shall be so

drawn by the insuring company, that the proceeds or avails thereof shall be the sole property of the person or persons whose funds are invested therein.

(g) *Notes or bonds secured by mortgages insured under the provisions of the act of the congress of the United States entitled the "National Housing Act" or notes, bonds, debentures and other such obligations issued under the provisions of said act of the congress of the United States.*

Provided that no fiduciary shall have authority to invest funds belonging to the estate except with the approval of the court or where the will or other instruments creating the trust permits.

In addition to the above, a guardian may, with the approval of the probate court, invest funds belonging to the trust in productive real estate located within the state of Ohio, provided neither the guardian nor any member of his family has any interest in such real estate, or in the proceeds of the purchase price paid therefor. The title to any real estate so purchased must be taken in the name of the ward.

Repeal.

SECTION 2. That existing sections 710-111, 710-112, 9357, 9357-1, 9518, 9518-1, 9518-2, 9519, 9532 and 10506-41 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 4, 1934.

Approved December 7, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 8th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 60.

(Amended Senate Bill No. 106)

AN ACT

To amend section 1 of Amended Senate Bill No. 73 an act entitled "An act to provide for the issuing of bonds in anticipation of collection of delinquent taxes, and to declare an emergency," passed May 3, 1934, approved May 8, 1934 and filed in the office of the secretary of state May 9, 1934, to provide for the payment of principal and interest and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of Amended Senate Bill No. 73, an act entitled "An act to provide for the issuing of bonds in anticipation of collection of delinquent taxes, and to declare an emergency," passed May 3, approved May 8, 1934 and filed in the office of the secretary of state May 9, 1934, be amended to read as follows:

Sec. 2293-43. Issuance of bonds in anticipation of collection of delinquent taxes; conditions.

Sec. 1. Authority is hereby given to the various political subdivisions of Ohio to issue bonds in denominations of from \$10.00 to \$100.00 which authority and indebtedness thereby created shall not be subject to the limitations or included in the calculation of future indebtedness prescribed by sections 2293-14, 2293-15, 2293-16, 2293-17 of the General Code of Ohio, but such bonds may be issued only under the conditions and circumstances following; to-wit:

(a) The political subdivision desiring to issue such bonds shall obtain from the county auditor of the county in which such subdivision is situated a certificate showing the total amount of delinquent taxes, due and unpayable to such subdivision at the last semi-annual tax settlement.

(b) The fiscal officer of such subdivision shall prepare a statement, from the books of the subdivision, which he shall verify under the oath, which shall contain the following facts of such subdivision:

1. The total bonded indebtedness.

2. The aggregate amount of outstanding accounts or notes payable of the subdivision, incurred prior to the commencement of the current fiscal year.

In calculating the above amount there shall be included all forms of scrip, certificates and other evidences of indebtedness issued by the subdivision but there shall not be included scrip issued under Amended Senate Bill No. 382, passed by the ninetieth general assembly in regular session, and notes issued in anticipation of bond issues. The indebtedness of any non-tax-supported public utility shall not be included in this statement.

3. The indebtedness outstanding through the issuance of any bonds, notes or scrip pledged or obligated to be paid by any delinquent taxes.

4. The total of any other indebtedness.

5. The net amount of delinquent taxes unpledged to pay any bonds, scrip, notes or certificates. Delinquent assessments on improvements on which the bonds have been paid shall be included in this item.

6. The budget requirements for the fiscal year for bond, note and scrip retirement.

7. The estimated revenue for the fiscal year.

(c) The certificate and statement provided for in sub-sections (a) and (b) shall be forwarded to the tax commission of Ohio together with a request to issue bonds of such subdivision in an amount not to exceed seventy per centum of the net unobligated delinquent taxes due and owing to such subdivision.

(d) No subdivision shall be authorized under this act to issue bonds in excess of a sufficient amount to pay the indebtedness of the subdivision as shown by item 2 of the statement described in sub-section (b) of this act.

(e) The tax commission of Ohio shall grant to such subdivision authority requested by such subdivision as restricted by sub-sections (c) and (d) hereof and shall make a record of the certificate, statement and grant in a record book devoted solely to such recording and which shall be open to inspection by the public.

(f) The tax commission of Ohio shall immediately upon issuing the authority provided in sub-section (e) notify the proper authority having charge of the retirement of bonds of such subdivision by forwarding a copy of such grant of authority and of the statement provided for in sub-section (b) of this act.

(g) Upon receipt of authority the subdivision shall proceed according to law to issue the amount of bonds authorized by the tax commission of Ohio and authorized by the taxing authority. Such bonds may be exchanged at their face value with creditors of the subdivision in liquidating the indebtedness described and enumerated in subsection (b) (2) of this act or may be sold as provided in the uniform bond act (sections 2293-1 to 2293-37 of the General Code) and in either event shall be deemed uncontestable. Section 2293-37 of the General Code shall apply to such bonds as though they were issued within the limitations prescribed in said uniform bond act.

(h) The per centum of delinquent taxes collected for and to the credit of such subdivision after such exchange or sale of bonds as certified by the tax commission under this act shall be paid to the authority having charge of the sinking fund of the subdivision, which money shall be placed in a separate fund for the purpose of retiring such bonds so issued. The proper authority of which such subdivision shall provide for the levying of a tax sufficient in amount to pay the *principal and* interest on all such bonds issued under this act. ***

(i) This act is for the sole purpose of assisting the various subdivisions in paying their unsecured indebtedness as herein defined. The

bonds issued under authority of this act shall not be used for any other purpose and any exchange for other purposes or the use of the money derived from the sale of such bonds by the subdivision for any other purpose shall be deemed a misapplication of funds.

(j) The bonds authorized by this act shall bear interest, shall be redeemable or payable in not to exceed ten years from date of issue, need not be serial and shall not be subject to or considered in calculating the net indebtedness of the subdivision. The budget commission of the county in which the subdivision is located shall annually allocate that portion of the then delinquent levy due such subdivision which is unpledged for other purposes to the payment of interest and the retirement of the bonds issued under authority of this act.

(k) The issue of bonds under authority of this act shall be governed by the procedure prescribed in the uniform bond act (sections 2293-1 to 2293-37 of the General Code) respecting the terms used, forms, manner of sale and redemption of bonds except as otherwise provided in this act.

Repeal.

SECTION 2. That existing section 1 of Amended Senate Bill No. 73, passed May 3, approved May 8, 1934, and filed in the office of the secretary of state May 9, 1934, be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that existing economic conditions have given rise to delinquencies in the payment of taxes assessed upon real property in unforeseen proportions requiring immediate measures to authorize the borrowing of money within reasonable limitations in anticipation of the ultimate collection of such delinquent taxes for debt payment. Therefore this act shall go into effect immediately.

KEITH LAWRENCE,

Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed December 6, 1934.

Approved December 8, 1934.

GEORGE WHITE,

Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,

Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 10th day of December, A. D. 1934.

GEORGE S. MYERS,

Secretary of State.

File No. 61.

(Senate Bill No. 107)

AN ACT

To amend section 6290 of the General Code, with respect to the definition of "vehicle" and "motor vehicle" for purposes of classification for taxation and otherwise.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 6290 of the General Code be amended to read as follows:

Definitions of terms.

Sec. 6290. Definitions of terms, as used in this chapter and in the penal laws, except as otherwise provided:

1. "Vehicle" means everything on wheels or runners, except vehicles operated exclusively on rails or tracks *or from overhead electric trolley wires* and vehicles belonging to any police department, municipal fire department, volunteer fire department or salvage company organized under the laws of Ohio or used by such department or company in the discharge of its functions.

The provisions of this chapter shall apply to equestrians, horses hitched to vehicles and led horses in the same manner as to vehicles.

2. "Motor vehicle" means any vehicle propelled or drawn by power other than muscular power *or power collected from overhead electric trolley wires*, except road rollers, traction engines, power shovels and power cranes used in construction work and not designed for or employed in general highway transportation, well drilling machinery, ditch digging machinery and farm machinery.

3. "Agricultural tractor" and "traction engine" mean any self-propelling vehicle designed or used for drawing other vehicles or wheeled machinery but having no provision for carrying loads independently of such other vehicles, and used principally for agricultural purposes.

4. "Commercial tractor" except as defined in subdivision 3 means any motor vehicle having motive power designed or used for drawing other motor vehicles, or designed or used for drawing another motor vehicle while carrying a portion of such other motor vehicle or its load, or both.

5. "Passenger car" means any motor vehicle designed and used for carrying not more than seven persons.

6. "Commercial car" means any motor vehicle having motor power designed and used for carrying merchandise or freight, or for carrying more than seven persons, or used as a commercial tractor.

7. "Trailer" means any vehicle without motive power designed or used for carrying property or persons wholly on its own structure and for being drawn by a motor vehicle.

8. "Semi-trailer" means any vehicle of the trailer type without motive power so designed or used with another and separate motor vehicle that in operation a part of its own weight or that of its load, or both, rests upon and is carried by such other vehicle furnishing the motive power for propelling itself and the vehicle herein referred to.

9. "Pneumatic tires" means tires of rubber and fabric or tires of similar material, inflated with air.

10. "Solid tires" means tires of rubber or similar elastic material not dependent upon confined air for the support of the load.

11. "Solid tire vehicle" means any vehicle equipped with two or more solid tires.

12. "Owner" includes any person, firm or corporation other than a manufacturer or dealer having title to a motor vehicle or the exclusive right to the use thereof for a period of greater than thirty consecutive days.

13. "Manufacturer" and "dealer" include all persons, firms and corporations engaged in the business of manufacturing, selling or dealing in motor vehicles.

14. "Operator" includes any person who drives or operates a motor vehicle upon the public highways.

15. "Chauffeur" means any operator who operates a motor vehicle as an employe or for hire.

16. "State" includes the territories and federal districts of the United States, and the provinces of the Dominion of Canada.

17. "Public roads and highways" for vehicles includes all public thoroughfares, bridges and culverts.

Repeal.

SECTION 2. That existing section 6290 of the General Code be, and the same is hereby repealed.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 5, 1934.

Approved December 8, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 10th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 62.

(Amended Senate Bill No. 108)

AN ACT

To authorize boards of county commissioners to provide for the expenses of county charter commissions and the publication and distribution of copies of charters and charter amendments.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 2511. Expenses of county charter commissions; distribution of copies of charter or amendments.

SECTION 1. In any county heretofore or hereafter electing a county charter commission, the board of county commissioners may appropriate money for the expenses of such commission in the preparation of a county charter or charter amendment and the study of problems involved therein, but no appropriation shall be made for the compensation of members of the commission for their services. It shall be the duty of the board of county commissioners of any county, on their own behalf or on behalf of any other authority submitting a charter or charter amendment in accordance with article X, section 4 of the constitution of the state of Ohio, to provide funds for the printing and distribution of copies of any charter or charter amendment submitted to the electors of the county.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 6, 1934.

Approved December 8, 1934.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 10th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 63.

(House Bill No. 186)

AN ACT

To amend sections 5542-2 and 5542-18 of the General Code, for the purpose of extending the operation and effect of the tax on liquid fuel during the year 1935 and further qualifying the application of such tax.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. Sections 5542-2 and 5542-18 of the General Code are hereby amended to read as follows:

Purpose of tax; rate.

Sec. 5542-2. For the purpose of affording the advantages of a free education to the youth of the state and to defray the expenses of administering this act, an excise tax is hereby imposed on all dealers in liquid fuel upon the use, distribution or sale within this state by them of liquid fuel on and after the day of passage of this act, and to and including the thirty-first day of December, *** 1935, at the rate of one cent (1c) per gallon so used, distributed or sold, to be computed in the manner hereinafter set forth; provided, however, that no tax is hereby imposed upon or with respect to the following transactions:

(a) The sale of liquid fuel by a duly licensed dealer in tank car or cargo lots to another duly licensed dealer for delivery by tank car or boat; or

(b) The exportation or sale for exportation of liquid fuel from the state of Ohio to any other state or to any foreign country; or

(c) The sale of liquid fuel to the United States government or any of its agencies; or

(d) The sale of liquid fuel which is in the process of transportation in foreign or interstate commerce, except in so far as the same may be taxable under the provisions of the constitution and statutes of the United States.

After the excise tax herein provided for on the sale, distribution or use of any liquid fuel has been paid by the dealer, such liquid fuel may thereafter be used or sold or resold by any person having lawful title to the same, without incurring liability for such tax.

No tax shall be imposed upon any article sold for use as a component part of an article or service to be manufactured or rendered by the vendee, which manufactured article or service is not used or usable, either alone or when mixed or compounded, for the purposes of generating light, heat or power.

Liquid fuel tax rotary fund; appropriation; "state public school fund"; apportionment to school districts.

Sec. 5542-18. Upon receipt of the taxes herein provided for, the treasurer of state shall place the first fifteen thousand dollars collected in

a special fund to be known as the liquid fuel tax rotary fund; and thereafter as required by the depletion thereof he shall place to the credit of said rotary fund an amount sufficient to make the total of said fund at the time of each such credit amount to fifteen thousand dollars.

There is hereby appropriated to the tax commission of Ohio, out of any moneys in the state treasury received from the taxes herein provided, the sum of thirty-five thousand dollars for the actual and necessary expenses of administering the provisions of this act during the remainder of the year, 1933, *** the sum of thirty-five thousand dollars for the year 1934, and the sum of thirty-five thousand dollars for the year 1935.

The balance collected under the provisions of this act, after the credits to said rotary fund, and after the amounts herein appropriated to the tax commission to pay the actual and necessary expenses of administering the provisions of this act during the remainder of the year 1933, and the *** years 1934 and 1935, shall be placed in the "state public school fund", which fund is hereby created, and which shall be apportioned to each school district of the state on the basis of the average daily attendance in the schools thereof during the next school year preceding such apportionment as determined by the director of education.

The appropriations made by the general assembly to the department of education under the headings "State Board of Vocational Education—Regular", "State Board of Vocational Education (Smith-Hughes)", "State Board of Vocational Education (Tracy-Copps)", and "Schools for Deaf, Blind and Crippled Children", shall be charged against and deducted from said "state public school fund" prior to the apportionment of said fund as herein provided.

On or before the fifteenth day of December each year the director of education shall certify to the auditor of state the average daily attendance in each school district for the next preceding school year. On the basis of these data the auditor of state shall apportion the said fund quarterly each year and as of the last day of March, June, September and December, to the several school districts of the state and shall issue his warrant on the treasurer of state in favor of each district for the amount due and the treasurer of state shall forthwith pay the same to the designated districts.

Repeal.

SECTION 2. Said existing sections 5542-2 and 5542-18 of the General Code are hereby repealed.

Sec. 5542-18b. Cost of administering distribution.

SECTION 3. The revenues accruing to the "state public school fund" in the year 1935 and not otherwise appropriated, are hereby appropriated for the purpose of affording the advantages of a free education to the youth of the state and defraying the cost of administering the distribution provided in section 5542-18 of the General Code. The cost of administering said distribution shall be such sum as may be required in the year 1935 for the actual and necessary expenses incident thereto, which shall be determined by the director of education upon the basis of an itemized

budget, approved by the controlling board and by it certified to the auditor of state, and which sum, so certified, shall be deducted semi-annually by the auditor of state on or before the thirtieth day of June and on or before the thirtieth day of December of said year, before the revenues hereby appropriated are apportioned to each school district of the state.

Sec. 5542-18c. Purpose of act.

SECTION 4. The extent and purpose of this act includes the extension of the tax of liquid fuel levied by and pursuant to sections 5542-1 to 5542-18 of the General Code, both inclusive, during the year 1935; and all of the provisions of said sections of the General Code are hereby so extended in effect excepting as affected by the amendment herein made of section 5542-2 of the General Code.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 6, 1934.

Approved December 8, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 10th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 64.

(House Bill No. 134)

AN ACT

Providing for the levy and collection of a tax upon sales of tangible personal property at retail, for the purposes of emergency poor relief, of affording the advantages of a free education to all the youth of the state, of the general revenues of the state, and of affording revenues, in addition to those from general property taxes permitted under constitutional limitations, for the support of local governmental activities; amending sections 6212-49a and 6212-49b of the General Code, relating to the excise tax on the sale of bottled beverages so as to limit the same to the sale of bottled beer for the year 1935; suspending for the year 1935 sections 5543-1 to 5543-20, both inclusive, of the General Code, relating to the excise tax on cosmetics or toilet preparations.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 5546-1. Definitions.

SECTION 1. As used in this act:

"Person" includes individuals, firms, partnerships, associations, joint stock companies, corporations, and combinations of individuals of whatsoever form and character.

"Commission" means the tax commission of Ohio.

"Sale" and "selling" include all transactions whereby title or possession, or both, of tangible personal property, is or is to be transferred, or a license to use or consume tangible personal property is granted, for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange or barter, and by any means whatsoever.

"Vendor" means the person by whom the transfer effected or license given by a sale is or is to be made or given; and in case two or more persons shall be engaged in business in the same retail establishment under a single trade name in which all collections on account of sales by each are made, such persons shall constitute a single vendor for the purposes of this act.

"Consumer" means the person to whom the transfer effected or license given by a sale is or is to be made or given, or to whom the admission is granted.

"Retail sale" and "sale at retail" include all sales excepting those in which the purpose of the consumer is (a) to re-sell the thing transferred in the form in which the same is, or is to be, received by him; or (b) to incorporate the thing transferred as a material or a part, into tangible personal property to be produced for sale by manufacturing, assembling, processing or refining, or to use or consume the thing transferred in manufacturing, retailing, processing or refining or in the rendition of a public utility service; or (c) security for the performance of an obligation by the vendor.

"Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a consumer to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, interest or discount paid, or any other expense whatsoever. The tax collected by the vendor from the consumer under the provisions of this act shall not be considered as a part of the price, but shall be considered as a tax collection for the benefit of the state, and, except for the discount authorized in section 8 of this act, no persons other than the state shall derive any benefit from the collection or payment of such tax.

"Retail establishment" means any premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made.

Sec. 5546-2. Tax on retail sales; purpose; rates; exceptions.

SECTION 2. For the purpose of providing revenue with which to meet the needs of the state for poor relief in the existing economic crisis, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, and for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this act, an excise tax is hereby levied on each retail sale in this state of tangible personal property occurring during the period beginning on the first day of January, 1935, and ending on the thirty-first day of December, 1935, with the exceptions hereinafter mentioned and described, as follows:

One cent, if the price is forty cents or less;

Two cents, if the price is more than forty cents and not more than seventy cents;

Three cents, if the price is more than seventy cents and not more than one dollar;

If the price is in excess of one dollar, three cents on each full dollar thereof; and if, in such case, the price is not an even number of dollars, then, in addition to the said tax on each full dollar thereof, one cent, if the price exceeds an even number of dollars by more than eight cents, but not more than forty cents; two cents if such excess is more than forty cents and not more than seventy cents; and three cents if such excess is over seventy cents.

If the price is less than nine cents, no tax shall be imposed.

The taxes hereby imposed shall apply and be collected when the sale is made, regardless of the time when the price is paid or delivered.

In the case of a sale as herein defined made during said period, the price of which as herein defined consists in whole or in part of rentals for the use of the thing transferred, the taxes hereby imposed shall, as regards such rentals, be measured by the installments thereof falling due within said period only.

The tax hereby levied does not apply to the following sales:

1. When the consumer is the state of Ohio or any of its political subdivisions.

2. When the vendor is a farmer, the thing transferred is the product of his own farm, or of a farm which he operates, and the retail establishment is located on such farm, or when the sale is of feed, seeds, lime or fertilizer.

2a. Sale of fluid milk defined by the milk marketing act for consumption off the premises of the vendor and of bread in loaf form.

2b. The sale of newspapers.

3. Sales of motor vehicle fuel and of liquid fuel upon the receipt, use, distribution or sale of which in this state a tax is imposed by the law of this state.

4. Sales of cigarettes and of brewer's wort and malt, upon the sale of which a tax is imposed by law of this state, so long, respectively, as such law is in force.

5. Sales of beer as defined by section 6212-63 of the General Code, whether in bulk or in bottles, sales of wine, and sales of spirituous liquors by the department of liquor control.

6. Sales of artificial gas by a gas company as defined in section 5416 of the General Code, of natural gas by a natural gas company, as so defined, of electricity by an electric light company, as so defined, of water by a water-works company, as so defined, if in each case the thing sold is delivered to consumers through wires, pipes or conduits; and all sales by any other public utility as defined in section 5415 of the General Code.

7. Casual and isolated sales by a vendor who is not engaged in the business of selling tangible personal property.

8. Sales which are not within the taxing power of this state under the constitution of the United States.

Nothing in this act shall be so construed as to impose any tax on the transportation of persons or property.

9. Professional or personal service transactions which involve sales as inconsequential elements, for which no separate charges are made.

10. Tangible personal property sold by charitable and religious organizations, the income of which is used in philanthropic activities.

For the purpose of the proper administration of this act and to prevent the evasion of the tax hereby levied, it shall be presumed that all sales made in this state during the period defined in this section are subject to the tax hereby levied until the contrary is established.

Sec. 5546-3. Collection and payment of tax.

SECTION 3. Excepting as provided in section 5 of this act, the tax hereby imposed shall be paid by the consumer to the vendor in every instance, and it shall be the duty of each vendor to collect from the consumer the full and exact amount of the tax payable in respect of each taxable sale, and to evidence the payment of the tax in each case by

cancelling prepaid tax receipts, equal in face value to the amount thereof, in the manner and at the times provided in this section, to-wit:

(a) If the price is, at or prior to the delivery of possession of the thing sold, to the consumer, paid in currency passed from hand to hand by the consumer or his agent to the vendor or his agent, the vendor or his agent shall:

1. Collect the tax with and at the same time as the price.

2. Immediately cancel in the presence of the buyer by immediately tearing into two parts a prepaid tax receipt or receipts of the proper face value, deliver one part of each such cancelled prepaid tax receipt to the consumer or his agent, and retain the other part thereof.

(b) If the price is otherwise paid or to be paid, the vendor or his agent shall, at or prior to the delivery of possession of the thing sold, to the consumer, cancel or cause to be cancelled by tearing into two parts prepaid tax receipts equal in face value to the amount of the tax imposed by this act. Thereupon and thereby the amount of the tax with respect to such sale, payment of which to the state is evidenced by such cancellation, shall become a legal charge in favor of the vendor and against the consumer, which shall in every case be collected by the vendor, as herein provided, in addition to the price; and at or immediately after such collection, the vendor shall deliver one part of each such cancelled prepaid tax receipt to the consumer and retain the other part thereof.

Sec. 5546-4. Issuance of prepaid tax receipts; specifications.

SECTION 4. Prepaid tax receipts required by this act shall be issued by the commission in such denominations as the commission may deem necessary. They shall be printed on durable paper, be of different design and distinctly different coloring for each of such denominations, and shall bear plainly on their face the denominations represented thereby.

Sec. 5546-5. Powers and duties of commission.

SECTION 5. The commission shall design and procure the prepaid tax receipts herein provided for. The commission shall enforce and administer the provisions of this act, which is hereby declared to be one of the laws which the commission is required to administer within the meaning of sections 1465-9, 1465-12 to 1465-30, inclusive, 1465-32, 1465-34 and 12924-3 of the General Code. It shall have power to adopt and promulgate such rules and regulations as it may deem necessary to carry out the provisions of this act, and without prejudice to the generality of the powers of the commission by virtue of the foregoing provisions, the commission may:

1. Prescribe the form and manner of cancelling prepaid tax receipts consistently with the provisions of this act.

2. Authorize a vendor to prepay the tax levied by this act upon sales of things produced or distributed by such vendor, and waive the collection of the tax from the consumer in the manner otherwise provided in this act; but no such authority shall be granted or exercised excepting upon application to the commission and unless the commission shall, after hearing, advance notice of which must be given by the commission to all

vendors in the same general classification as the applicant, find that the conditions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided by this act and upon the applicant furnishing bond payable to the state of Ohio in such amount as the commission may determine to be sufficient to secure the prepayment of the taxes levied by this act in the manner desired, with surety to the satisfaction of the treasurer of state, with whom such bond shall be filed; nor shall the authority so granted be exercised nor the vendor or vendors actually selling such products be exempted from the other provisions of this act by virtue thereof unless the person to whom such authority is granted shall print plainly upon the product sold or offered for sale, a statement to the effect that the tax levied by this act has been paid in advance.

Sec. 5546-6. Vendors reimbursed, when and how.

SECTION 6. In the event prepaid purchases are returned to the vendor by the consumer after the tax imposed by this act has been collected or charged to the account of the consumer, the vendor shall be entitled to reimbursement of the amount of the tax so collected or charged by him, either through the cancellation of prepaid tax receipts paid for by the consumer, or through the cancelling of prepaid tax receipts paid for by the vendor and charged to the account of the consumer, in the manner herein provided. Upon receipt of a sworn statement by the vendor as to the gross amount of such refunds, during the period covered by such sworn statement, which period shall not be longer than sixty days, the commission shall issue to the vendor an official credit memorandum equal to the net amount paid by the vendor for such cancelled prepaid tax receipts. Such memorandum shall be accepted by the state treasurer or his agents at full face value, from the vendor to whom it is issued, in the purchase of prepaid tax receipts under the provisions of section 7 of this act.

Sec. 5546-7. Powers and duties of treasurer of state and county treasurers.

SECTION 7. All prepaid tax receipts procured by the commission shall be immediately delivered to the treasurer of state, who shall execute duplicate receipts therefor, showing the number of and aggregate face value of each denomination received by him, and deliver such receipt to the commission and a duplicate thereof to the auditor of state. The treasurer of state shall be accountable for all prepaid tax receipts received and unsold by him. He may appoint agents for the sale of prepaid tax receipts at such places in the state as he may deem expedient, fix their compensation, payable from any appropriation to him for the purpose of administering the provisions of this act, and require of each such bond or other security as he may deem necessary. He shall deliver to each county treasurer such number and denomination of prepaid tax receipts as in his judgment may be required for sale in each county pursuant to this act, and may prescribe such regulations and forms of receipts and reports as he may deem necessary and advisable for the transaction of the business of selling such prepaid tax receipts. On the fifth day of

each month, the treasurer of state shall make a report in duplicate showing all sales of prepaid tax receipts made during the preceding month with the names of the purchasers, the aggregate face value purchased by each, and the office from which sold, and deliver one copy thereof to the commission and the other to the auditor of state. Each county treasurer shall pay on the first business day of each week to the treasurer of state all moneys arising from the sale of prepaid tax receipts by him during the preceding week, together with a report showing all sales, the names of the purchasers and the aggregate face value purchased by each, which the treasurer of state shall include in his monthly report. But such county treasurer shall retain for the use of the general fund of the county an amount equal to one-tenth of one per centum of the proceeds of such sales. All the powers and duties hereby imposed upon the county treasurer shall be deemed and considered to be within the scope of his office as county treasurer for all purposes.

Sec. 5546-8. Sale of prepaid tax receipts; redemption of unused or spoiled tax receipts.

SECTION 8. The treasurer of state, his agents, and the several county treasurers, shall sell prepaid tax receipts only to licensed vendors. All such prepaid tax receipts shall be sold and accounted for at a discount of not to exceed three per centum of the face value thereof, as a commission for handling and cancelling such prepaid tax receipts. The commission shall by regulation, certified to the treasurer of state, fix within the limitations herein prescribed the rate of discount applicable to the sale of prepaid tax receipts to such classes of licensed vendors as it may establish. The treasurer of state shall redeem and pay for any unused or spoiled tax receipts at the net value thereof, on written verified request made by any licensed vendor, his administrators, executors, successors or assigns. Such payments shall be made from an appropriation of the treasurer of state for the purpose of defraying the expenses of administering this act.

Sec. 5546-9. Licensed vendors to purchase receipts from treasurer of state or agents.

SECTION 9. Within five days after the issuance of his license, it shall be the duty of each such licensed vendor to purchase and have on hand at all times prepaid tax receipts in suitable denominations and in amount sufficient to supply the normal requirements of his business. A licensed vendor shall procure prepaid tax receipts only from the treasurer of state, or his agent authorized to sell such receipts, or the treasurer of the county in which he is licensed.

Sec. 5546-9a. Liability of vendor for failure to collect tax and cancel prepaid tax receipts; assessment against vendor; petition for reassessment; levy and sale; appeal.

SECTION 9a. In case any vendor fails to collect the tax herein imposed, or having collected the tax, fails to cancel the prepaid tax receipts in the manner prescribed by this act and by the regulations of the com-

mission, he shall be personally liable for such amount as he failed to collect, or for the amount of the prepaid tax receipts which he failed to cancel.

In such case the commission shall have power to make an assessment against such vendor based upon any information within its possession or that shall come into its possession. The commission shall give to the vendor written notice of such assessment, together with written notice of the time and place where the vendor may be heard on a petition by him for reassessment. Such notice may be served upon the vendor personally or by registered mail.

Any amount assessed by the commission under the provisions of this section, together with a penalty of fifteen per centum thereof shall be due and payable from the vendor to the treasurer of state fifteen days after the service upon the vendor of notice of such assessment and when paid shall be considered as revenue arising from the tax imposed by this act.

Any vendor, against whom an assessment is made by the commission under the provisions of this section, may petition for a reassessment thereof. Notice of intention to file such a petition or to appear and be heard shall be given to the commission prior to the time the assessment becomes due and payable. A petition for such a reassessment may be filed with the commission on or before the date designated in the notice of such assessment as the time when the vendor may be heard on a petition by him for reassessment. Each such hearing shall be held at the time and place designated in such notice to the vendor, but the commission shall have power to continue the same from time to time as may be necessary. Each such petition filed with the commission shall set forth specifically and in detail the grounds upon which it is claimed the assessment is erroneous. If no petition for reassessment is filed with the commission, the vendor may nevertheless appear at the hearing and present his objections orally.

All amounts assessed under this section, which are not paid to the treasurer of state by the vendor on the date when the same become due and payable, shall bear interest at the rate of twelve per centum per annum from and after such date until paid.

If any vendor against whom an assessment has been made by the commission, pursuant to this section, shall fail to give due notice of an intention to petition for reassessment, or to file a petition for reassessment or to appear for hearing, the assessment shall be considered final. The commission by its deputy or deputies authorized by it for such purpose, shall forthwith call at the place of business of such person and in case of refusal to pay such assessment and penalty, on demand shall levy on the moneys, goods and chattels or other personal property of such person wherever found in this state. Such levy shall take precedence of all liens, mortgages, conveyances, or encumbrances hereafter taken on such moneys, goods and chattels, or other personal property. No property of any such person liable to pay the tax, penalty and costs shall be exempt from such levy.

The commission shall give like notice of the time and sale of the personal property to be sold under this act as in the case of sale of personal property on execution. All provisions of law applicable to sales of personal property on execution shall be applicable to sales under this act,

except as herein otherwise provided; all moneys collected by the commission shall be paid into the state treasury.

The vendor may appeal from an assessment by the commission to the court of common pleas in the same manner and form as that provided in section 5611-2 of the General Code of Ohio.

Sec. 5546-10. Licenses required; application, when made; fee; "retail establishment".

SECTION 10. No person shall engage in making retail sales as herein defined, as a business, without having a license therefor, excepting that in the case of the dissolution of a partnership by death, the surviving partner or partners may operate under the license of the partnership for a period of sixty days, and the heirs or legal representatives of deceased persons, and receivers and trustees in bankruptcy, appointed by any competent authority, may operate under the license of the person so succeeded in possession by such heir, representative, receiver, or trustee in bankruptcy; and excepting further that two or more persons constituting a single "vendor" as defined by section 1 of this act may operate a single retail establishment under one license, and in such case neither the retirement of one or more such persons from business in such establishment, nor the entrance of one or more thereinto, under an existing arrangement, shall affect the license or require the issuance of a new license. Each applicant for such license shall, on or before the third Monday of December in the year 1934, make out and deliver to the auditor of each county, wherein he desires to engage in such business, upon a blank to be furnished by such auditor for that purpose, a statement showing the name of the applicant, each retail establishment in the county where the applicant's business is to be conducted, the kind or nature of such business and such other information as the commission may reasonably prescribe in the form of statement prescribed by it.

At the time of making such application, the applicant shall pay into the county treasury a license fee in the sum of one dollar for each retail establishment in the county where he proposes to carry on such business. Upon receipt of such application and exhibition of the county treasurer's receipt, showing the payment of such fee or fees, the county auditor shall issue to the applicant a license for each retail establishment designated in the application, authorizing the applicant to engage in business at such retail establishment. This license shall continue valid until surrendered by the vendor or cancelled, for cause, by the commission. The form of such license shall be prescribed by the commission. The fees thus collected shall be credited to the general fund of the county.

In the case of a vendor who has no fixed place of business and sells from one or more vehicles, each such vehicle intended to be used within a county shall constitute a "retail establishment" for the purpose of this section. In the case of a vendor who has no fixed place of business and does not sell from a vehicle the application for license shall nevertheless set forth a place in the county to which any notice or other communication authorized by this act may be sent, and the place so designated shall constitute a "retail establishment" for the purpose of this section.

Sec. 5546-11. List of licensed vendors; duties of county auditor.

SECTION 11. On the fourth Monday in December, 1934, each county auditor shall make in triplicate a list showing the names of all vendors licensed in his county pursuant to this act, and such other information as to each, available from the records in his office, as the commission may prescribe, and shall immediately certify one of such lists to the commission, one to the treasurer of state, and one to the county treasurer of the county. Thereafter, on the first business day of each week, the county auditor shall make and certify like lists showing such information with respect to licenses issued during the preceding week. The commission shall keep an alphabetical index of such licensees so certified to it.

Sec. 5546-12. Records of sales open to inspection of commission.

SECTION 12. Each vendor shall keep such records of sales together with invoices, bills of lading, retained parts of cancelled prepaid tax receipts, and such other pertinent documents, in such form as the commission may by regulation require. Such records and other documents shall be open at any time during business hours to the inspection of the commission and shall be preserved for a period of three years, unless the commission shall in writing consent to their destruction within that period, or by order require that they be kept longer.

Sec. 5546-13. Penalty for issuing or circulating illegal prepaid tax receipts.

SECTION 13. Whoever falsely or fraudulently makes, forges, alters, or counterfeits any prepaid tax receipt prescribed by the commission under the provisions of this act, or knowingly and wilfully utters, publishes, passes, or tenders as true, any such false, altered, forged or counterfeited receipt shall be imprisoned in the penitentiary for a term of not less than one year or more than ten years.

Sec. 5546-14. Failure to secure license a misdemeanor; penalty.

SECTION 14. Whoever engages in the business of selling tangible personal property at retail, or sells tangible personal property at retail incidental to any other regularly conducted business, as such sales are herein defined, on or after the fourth Monday in December, 1934, and to and including the thirty-first day of December, 1935, without having a license therefor, as required by this act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5546-15. Failure to collect tax, etc., a misdemeanor; penalty.

SECTION 15. Whoever being a vendor, as defined in this act, fails, neglects, or refuses to collect the full and exact tax as required by this act, or fails, neglects, or refuses to comply with the provisions of this act and the rules and regulations of the commission with respect to the cancellation of prepaid tax receipts, or excepting as expressly authorized pursuant to this act, refunds, remits or rebates to a consumer, either directly or

indirectly and by whatsoever means, all or any part of the tax levied by this act, or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the consumer by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars, and upon conviction for a second or other subsequent offense, shall, if a corporation, be fined not less than one hundred dollars nor more than five hundred dollars, or if an individual or a member of a partnership, firm or association, be fined not less than twenty-five dollars nor more than one hundred dollars, or imprisoned in the county jail, or a workhouse, or other like penal or correctional institution not more than sixty days, or both.

Sec. 5546-16. Penalty for other violations.

SECTION 16. Whoever violates any provision of this act or any lawful rule or regulation promulgated by the commission under authority of this act for the violation of which no penalty is provided by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5546-17. Revocation of license; procedure.

SECTION 17. Upon notice and hearing the commission may revoke any retail vendor's license for wilful violation of any provision of this act. The commission shall first notify the licensee in writing, specifying the violations charged, and fixing the time, not less than five days after the date of service of such notice, and the place at which such licensee shall appear before the commission to show cause why his license should not be revoked. The commission shall, at the time and place so specified, accord to the licensee a hearing in person and by counsel. The licensee shall be entitled to offer evidence and to compel the attendance of witnesses and the production of books, papers and records. The commission, for the purpose of such hearing, shall have and exercise the powers in it vested by sections 1465-6, 1465-17 and 1465-21 of the General Code, and all the appropriate provisions of said sections and of sections 1465-22, 1465-23, 1465-25, 1465-26 and 1465-27 of the General Code shall apply to the commission, its members and agents and to the court of common pleas for such purpose. A certified copy of the order revoking such license shall be transmitted to the auditor of the county in which the license was issued. An appeal may be taken from the action of the commission in revoking a license to the common pleas court of the county in which the place of business of the licensee is located, by filing a petition therefor with such court within ten days from the date of the commission's order against such commission, officially, as defendant, alleging therein the issuance of such license, its revocation, and praying for a reversal of the official action complained of. Upon service of summons upon any member of said commission, returnable within three days from its date, but otherwise made as in civil actions, said commission shall, within one week from such return day, file an answer, in which it shall allege, by way of defense, the grounds previously assigned in its notice to such licensee, and such other grounds as shall, in the meantime, accrue or be discovered.

Sec. 5546-11. List of licensed vendors; duties of county auditor.

SECTION 11. On the fourth Monday in December, 1934, each county auditor shall make in triplicate a list showing the names of all vendors licensed in his county pursuant to this act, and such other information as to each, available from the records in his office, as the commission may prescribe, and shall immediately certify one of such lists to the commission, one to the treasurer of state, and one to the county treasurer of the county. Thereafter, on the first business day of each week, the county auditor shall make and certify like lists showing such information with respect to licenses issued during the preceding week. The commission shall keep an alphabetical index of such licensees so certified to it.

Sec. 5546-12. Records of sales open to inspection of commission.

SECTION 12. Each vendor shall keep such records of sales together with invoices, bills of lading, retained parts of cancelled prepaid tax receipts, and such other pertinent documents, in such form as the commission may by regulation require. Such records and other documents shall be open at any time during business hours to the inspection of the commission and shall be preserved for a period of three years, unless the commission shall in writing consent to their destruction within that period, or by order require that they be kept longer.

Sec. 5546-13. Penalty for issuing or circulating illegal prepaid tax receipts.

SECTION 13. Whoever falsely or fraudulently makes, forges, alters, or counterfeits any prepaid tax receipt prescribed by the commission under the provisions of this act, or knowingly and wilfully utters, publishes, passes, or tenders as true, any such false, altered, forged or counterfeited receipt shall be imprisoned in the penitentiary for a term of not less than one year or more than ten years.

Sec. 5546-14. Failure to secure license a misdemeanor; penalty.

SECTION 14. Whoever engages in the business of selling tangible personal property at retail, or sells tangible personal property at retail incidental to any other regularly conducted business, as such sales are herein defined, on or after the fourth Monday in December, 1934, and to and including the thirty-first day of December, 1935, without having a license therefor, as required by this act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5546-15. Failure to collect tax, etc., a misdemeanor; penalty.

SECTION 15. Whoever being a vendor, as defined in this act, fails, neglects, or refuses to collect the full and exact tax as required by this act, or fails, neglects, or refuses to comply with the provisions of this act and the rules and regulations of the commission with respect to the cancellation of prepaid tax receipts, or excepting as expressly authorized pursuant to this act, refunds, remits or rebates to a consumer, either directly or

indirectly and by whatsoever means, all or any part of the tax levied by this act, or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the consumer by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars, and upon conviction for a second or other subsequent offense, shall, if a corporation, be fined not less than one hundred dollars nor more than five hundred dollars, or if an individual or a member of a partnership, firm or association, be fined not less than twenty-five dollars nor more than one hundred dollars, or imprisoned in the county jail, or a workhouse, or other like penal or correctional institution not more than sixty days, or both.

Sec. 5546-16. Penalty for other violations.

SECTION 16. Whoever violates any provision of this act or any lawful rule or regulation promulgated by the commission under authority of this act for the violation of which no penalty is provided by law, shall be fined not less than twenty-five dollars nor more than one hundred dollars.

Sec. 5546-17. Revocation of license; procedure.

SECTION 17. Upon notice and hearing the commission may revoke any retail vendor's license for wilful violation of any provision of this act. The commission shall first notify the licensee in writing, specifying the violations charged, and fixing the time, not less than five days after the date of service of such notice, and the place at which such licensee shall appear before the commission to show cause why his license should not be revoked. The commission shall, at the time and place so specified, accord to the licensee a hearing in person and by counsel. The licensee shall be entitled to offer evidence and to compel the attendance of witnesses and the production of books, papers and records. The commission, for the purpose of such hearing, shall have and exercise the powers in it vested by sections 1465-6, 1465-17 and 1465-21 of the General Code, and all the appropriate provisions of said sections and of sections 1465-22, 1465-23, 1465-25, 1465-26 and 1465-27 of the General Code shall apply to the commission, its members and agents and to the court of common pleas for such purpose. A certified copy of the order revoking such license shall be transmitted to the auditor of the county in which the license was issued. An appeal may be taken from the action of the commission in revoking a license to the common pleas court of the county in which the place of business of the licensee is located, by filing a petition therefor with such court within ten days from the date of the commission's order against such commission, officially, as defendant, alleging therein the issuance of such license, its revocation, and praying for a reversal of the official action complained of. Upon service of summons upon any member of said commission, returnable within three days from its date, but otherwise made as in civil actions, said commission shall, within one week from such return day, file an answer, in which it shall allege, by way of defense, the grounds previously assigned in its notice to such licensee, and such other grounds as shall, in the meantime, accrue or be discovered.

The county auditor shall lay before the budget commission, when so convened, the certificate of the tax commission, the annual tax budgets and estimates and the record showing the action of the budget commission in its last preceding regular session. The budget commission, after affording to each subdivision an opportunity to be heard, and considering all the facts and information laid before it by the county auditor, shall determine the amount needed by each subdivision for current operating expenses for the year 1935, in addition to revenues available from all other sources, in order to enable each to maintain its respective essential local governmental purposes as defined in this act for said year.

The budget commission shall thereupon apportion the estimated amount of the undivided local government fund of the county to and among the several subdivisions in which need for additional revenues has been found in proportion to the amount of the needs of each as so determined. On the basis of such apportionment, the county auditor shall compute the percentage share of each such subdivision in the undivided local government fund and certify such percentage shares to the county treasurer, who shall be governed thereby in making distribution of the moneys in the undivided local government fund in the year 1935, pursuant to this act.

All moneys received into the treasury of a subdivision in the year 1935 from the undivided local government fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision, and shall not be appropriated or expended, by transfer or otherwise, for any other purpose.

If any county auditor, or county treasurer, fails to maintain the records required by this act, or by the regulations issued by the commission or the treasurer of state, pursuant to this act, the funds allocated to that county shall be withheld until such time as the county auditor or county treasurer, or both shall have complied with the provisions of this act and the regulations issued pursuant thereto.

Sec. 5546-21. Appeal.

SECTION 21. The action of the budget commission in the year 1935, under the preceding section of this act, may be appealed to the tax commission of Ohio in the manner and with the effect provided in section 5625-28 of the General Code.

Appropriations.

SECTION 22. The sums hereinafter set forth for the purposes specified are hereby set apart for the use of the general revenue fund out of the moneys received into the state treasury under the provisions of this act and appropriated. The sums hereinafter named shall not be expended to pay liabilities incurred subsequent to June 30, 1935.

Appropriations herein made shall be and remain in full force and effect for a period of two years, commencing with the dates on which such appropriations shall take effect, for the purpose of drawing money from the state treasury in payment of liabilities lawfully incurred hereunder, and at the expiration of such period of two years, and not before, the

unincumbered balances of the moneys hereby appropriated shall lapse into the general revenue fund.

DEPARTMENT OF FINANCE, DIVISION OF TAX COMMISSION OF OHIO

Personal service.....	\$375,000.00
Maintenance	250,000.00

AUDITOR OF STATE

Personal service.....	\$30,000.00
Supplies and equipment.....	8,000.00

TREASURER OF STATE

Personal service.....	\$75,000.00
Supplies and equipment.....	30,000.00
Refunds	250,000.00

ATTORNEY GENERAL

Personal service.....	\$7,500.00
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STATE RELIEF COMMISSION

State emergency relief fund.....	\$6,000,000.00
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DEPARTMENT OF PUBLIC WELFARE, DIVISION OF AID FOR THE AGED

Pensions	\$6,000,000.00
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Such appropriation may be expended for direct relief and for work relief as defined in amended senate bill No. 4, passed March 31, 1932 and approved April 5, 1932, as amended by house bill No. 7, passed August 23, 1933 and approved August 25, 1933, and as further amended by house bill No. 39 passed February 16, 1934 and approved February 21, 1934.

SECTION 23. Sections 6212-49a, 6212-49b of the General Code are hereby amended to read as follows:

Definitions.

Sec. 6212-49a. As used in sections 6212-49a to 6212-49t, both inclusive, of the General Code.

"Beverages" *** *means* beer as defined by section 6212-63 of the General Code as amended, and *after December 31, 1935, shall include* also all beverages whatsoever excepting milk and cream and proprietary medicines; and excepting also all intoxicating liquor.

"Commission" means the tax commission of Ohio.

"Person" includes firms and corporations.

"Wholesale dealer" includes only those persons who sell bottled beverages to retail dealers or for purposes of resale only.

"Retail dealer" includes every person other than wholesale dealer or a manufacturer engaged in the business of selling bottled beverages in this state, irrespective of quantity or amount or number of sales thereof.

"Sales" includes exchange, barter, gift, offer for sale and distribution and excludes transactions in interstate or foreign commerce.

Tax on beverages in sealed bottles; purpose; rate; exception.

Sec. 6212-49b. In addition to the tax on the sale or distribution of beer, imposed by section 6212-49 of the General Code of Ohio, and for the purpose of providing revenue for emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "An act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency," passed March 31, 1932, and approved April 5, 1932, known as Amended Senate Bill No. 4, and to defray the expenses of administering sections 6212-49a to 6212-49t, both inclusive, of the General Code as hereinafter provided, a tax is hereby levied upon the sale within this state of beverages in sealed bottles, at the rate of one-half cent on each six ounces of liquid content or fractional part thereof. Only one sale of the same article shall be used in computing the amount of tax due hereunder. The tax hereby imposed *after December 31, 1935*, shall not apply to the sale or distribution of beverages (other than beer) in sealed bottles retailing for five cents or less.

Sec. 5546-22. Repeal; effect of amendments or suspension of certain sections.

SECTION 24. That existing sections 6212-49a and 6212-49b of the General Code, are hereby repealed, and sections 5543-1 to 5543-20, both inclusive, 6212-49q, 6212-49r, 6212-49s and 6212-49t of the General Code are hereby suspended January 1, 1935, until and including December 31, 1935. Said amendments or suspensions shall not affect the right to refund for unused stamps purchased under any of said sections which right shall extend to refunds on account of stamps affixed to articles unsold at the end of business on December 31, 1935; and the moneys appropriated to the treasurer of state under section 22 of this act for the purpose of making refunds may be expended for the purpose of making refunds authorized by this section.

Sec. 5546-23. Saving clause.

SECTION 25. If any provision of this act shall be held unconstitutional, such holding shall not affect any of the other provisions of this

act, not inseparably connected in meaning and effect with such part so held unconstitutional.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 6, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 65.

(House Bill No. 43)

AN ACT

To increase the rates of excise taxation imposed on the gross receipts and gross earnings of certain public utilities, and to apply the increased revenues resulting therefrom to the general fund of counties for county statutory relief and welfare purposes and for such purposes to amend sections 5474, 5475, 5483, 5485, 5486, 5487 and 5491 of the General Code and to enact supplemental section 5487-1 of the General Code.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5474, 5475, 5483, 5485, 5486, 5487 and 5491 of the General Code are hereby amended and supplemental section 5487-1 enacted to read as follows:

Contents of statement.

Sec. 5474. In the case of all such public utilities except railroad, street, suburban and interurban railroad companies and express, telegraph and telephone companies such statement shall also contain the entire gross receipts of the company, *** actually received *** from whatever source derived, for business done within this state for the year next preceding the first day of May, including the company's proportion of gross receipts for business done by it within this state in connection with other companies,

firms, corporations, persons or associations, but this shall not apply to receipts from interstate business, or business done for the federal government. Such statement shall also contain the total gross receipts of such company for such period in this state from business done within the state.

Gross receipts, how determined.

Sec. 5475. On the first Monday of September the commission shall ascertain and determine the entire gross receipts *actually received from whatever source derived* of each electric light, gas, natural gas, pipe line, waterworks, messenger or signal, union depot, heating, cooling and water transportation company for business done within this state for the year then next preceding the first day of May, and of each express, telegraph, and telephone company for business done within this state for the year ending on the thirtieth day of June, excluding therefrom, as to each of the companies named in this section, all receipts derived wholly from interstate business *or business* done for the federal government, *and excluding therefrom, as to union depot companies, all money paid or advanced to such companies by the railroad company or companies owning them.*

Excise tax on electric light, bridge, gas, etc., companies; deduction.

Sec. 5483. In the month of October, annually, the auditor of state shall charge, for collection from each electric light, *intra-state toll bridge*, gas, natural gas, waterworks, telephone, messenger or signal, union depot, heating, cooling and water transportation company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported by the commission as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** *two* and thirty-five one-hundredths per cent of all such gross receipts, which tax shall not be less than ten dollars in any case. *Provided, however, that such tax shall not be collected on that portion of such gross receipts as are received from the sale of merchandise and electrical appliances. Provided, however, that in the case of each gas, natural gas and telephone company, a deduction of twenty-five thousand dollars shall be taken from the gross receipts before computing the excise tax.*

Excise tax on express and telegraph companies.

Sec. 5485. In the month of October, the auditor of state shall charge for collection, from each express and telegraph company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** *three* *** per cent of all such gross receipts, which tax shall not be less than ten dollars in any case,

Excise tax on earnings of railroad and street, suburban and interurban railroad companies; rate.

Sec. 5486. In the month of November, the auditor of state shall charge for collection, from each railroad company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking four per cent of all such gross earnings ***, which tax shall not be less than ten dollars in any case.

In the month of November the auditor of state shall charge for collection from each street and suburban railroad company, a sum in the nature of an excise tax for the privilege of carrying on its intra-state business to be computed on the amount so fixed and reported to him by the commission as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking one and two-tenths per cent of all such gross earnings which tax shall be not less than ten dollars in any case.

In the month of November the auditor of state shall charge for collection from each interurban railroad company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** seven-tenths of one per cent of all such gross earnings ***, which tax shall not be less than ten dollars in any case.

Excise tax on pipe line companies on intra-state business.

Sec. 5487. In the month of October, the auditor of state shall charge for collection, from each pipe line company a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required *** by law, by taking *** five *** per cent, of all such gross receipts, which tax shall not be less than ten dollars in any case.

Certification when tax limitation is prescribed by charter; contents; computation of tax.

Sec. 5487-1. In the case of any public utility mentioned in sections 5483, 5485, 5486 or 5487 of the General Code, any part of the property of which, as valued and assessed for taxation by the commission in the year in which the tax imposed by such section is computed, has been apportioned to a municipal corporation in which there is in effect a charter which prescribes for such municipal corporation a tax limitation and under which additional taxes are authorized to be levied outside of the limitation on tax levies imposed by article XII, section 2 of the constitution, the commission shall, in its certificate to the auditor of state of the amount of

the gross receipts or gross earnings of such public utility, as required by this chapter, specify the following:

(1) The proportion of such receipts or earnings represented by the ratio which the amount of the value of the property of such public utility apportioned to such municipal corporation bears to the value of the entire property of such public utility in this state, as assessed by the commission in such year.

(2) The percentage representing the ratio which the aggregate number of mills which may be levied in such municipal corporation having a charter for the operating expenses of said municipal corporation and which may be levied within the ten mill limitation prescribed by law for all county, township and school purposes on the tax duplicate of such municipal corporation, in excess of ten mills, bears to five mills.

In such case, in computing excise taxes pursuant to the sections of the General Code herein mentioned, the auditor of state shall subtract from the amount produced by the computation required by any such section an amount to be computed as follows:

Take one per centum of the amount of the portion of gross receipts or gross earnings representing the value of property apportioned to such municipal corporation, as certified by the commission, and multiply the result by the percentage representing the aggregate tax levies in excess of ten mills as so certified; the product of such multiplication to constitute the sum to be so subtracted.

After making such subtraction the auditor shall charge the remainder for collection as provided in this chapter.

Taxes allocated to the general fund of each county for statutory relief; general revenue fund; delinquencies.

Sec. 5491. *Except as to the excise taxes from street and suburban and interurban railroad companies, such proportion of the excise taxes received by the treasurer of state under the provisions of this act as represents one per centum on the amount of gross receipts and gross earnings on which the computations required by sections 5483, 5485, 5486 and 5487 of the General Code are made, less the subtractions required to be made by section 5487-1 of the General Code, (the additional tax hereby imposed) shall be allocated to the general fund of each county for county statutory relief and welfare purposes, and shall be allocated to each county in the ratio by which the average of the real, public utility and tangible personal property tax duplicates of the municipal corporations or parts thereof in the county during the previous five years, bears to the average of the aggregate real, public utility and tangible personal property tax duplicates of all the municipal corporations in the state during the previous five years, respectively. Annually the auditor of state shall draw a voucher and warrant payable to the county treasurer of each county for an amount equal to the county's share, as hereinbefore determined. Moneys received into the county treasury in accordance with the provisions of this act shall be credited to the county general fund, and shall be expended only for county statutory welfare and relief purposes, as determined by the county budget commission.*

All *remaining* excise *** *taxes and all* franchise fees or taxes received by the treasurer of state, under the provisions of this act, shall be credited to the general revenue fund. If any public utility fails or refuses to pay, on or before the fifteenth day of December, the tax assessed against it, or if any corporation fails or refuses to pay, on or before the dates or within the time fixed by law, the fee charged against it, the treasurer of state shall certify the list of such utilities or corporations, so delinquent, to the auditor of state, who shall add to the tax or fee due, a penalty of fifteen per cent thereon. The auditor of state shall thereupon forthwith prepare proper duplicates and reports of such taxes and fees and penalties thereon and certify them to the attorney general, for collection.

Thirty days after he receives such duplicates of delinquent taxes and fees and penalties thereon from the auditor of state, the attorney general shall certify to the commission a list of such public utilities and corporations as have failed to pay such taxes or fees and penalties thereon.

Repeal; certain amended sections to take effect, when.

SECTION 2. That said existing sections 5474, 5475, 5483, 5485, 5486, 5487 and 5491 of the General Code are hereby repealed.

Sections 5483, 5485, 5486 and 5487 as amended by this act shall take effect so that excise taxes payable in the year 1935 shall be computed as follows: First, at the rate specified in the sections hereby repealed on gross receipts and gross earnings on intrastate business up to the effective date of this act; and second, at the rate specified in said amended sections on gross receipts and gross earnings on intrastate business from, on and after the effective date of this act.

Constitutionality.

SECTION 3. If any provision of this act shall be held unconstitutional, such holding shall not affect any of the other provisions of this act, not inseparably connected in meaning and effect with such part so held unconstitutional.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 66.

(House Bill No. 145)

AN ACT

To make an appropriation to the department of public works for purpose of providing necessary rooms and storage space for the use of the treasurer of state, and the Ohio senate.

(See Edition of "Appropriation Acts")

File No. 67.

(House Bill No. 132)

AN ACT

To make supplemental appropriations for food and forage supplies for the department of public welfare.

(See Edition of "Appropriation Acts")

File No. 68.

(House Bill No. 67)

AN ACT

To authorize the acceptance by taxing subdivisions of special assessment bonds issued under authority of section 2293-24 of the General Code in payment of special assessment taxes.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 2652-6. Payment of special assessments with assessment bonds.

SECTION 1. Where improvements have been made for which special assessments have been levied and bonds have been issued in anticipation of the collection of such special assessments under authority of section 2293-24 of the General Code, a person or persons chargeable by law with the payment of such special assessments may purchase and acquire such special assessment bonds and are hereby authorized to use such special assessment bonds at their full face value, plus any accrued interest thereon in the payment of past due assessments, current assessments or future assessments, plus any penalties or interest accrued at the time of such payment.

Nothing herein shall be construed as permitting the offering of a special assessment bond in payment of special assessments other than in the case of a bond issued in anticipation of any special assessment or special assessments of that political subdivision.

Sec. 2652-7. County treasurer authorized to accept bonds; no cash refund; distribution.

SECTION 2. The county treasurer is hereby authorized to accept such special assessment bonds when offered in an amount equal or greater than the amount of the assessments owing, in full payment of such special assessment. The county treasurer shall not refund in cash or in any other form to the special assessment taxpayer the difference between the value of the bonds so offered and the amount of the special assessment for which payment is made, but a group of special assessment taxpayers may purchase one or more bonds and the county treasurer is hereby required to accept such bond or bonds in payment of the special assessments owing in such instance.

The county treasurer at the time provided by law for distributing special assessment taxes shall distribute to the proper subdivision the bonds received by the county treasurer under the provisions of this act. The distribution so made shall be considered a full or partial discharge of the special assessment taxes as the case may be.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 12, 1934.

GEORGE WHITE,
Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 69.

(House Bill No. 144)

AN ACT

To amend section 11588 of the General Code, relative to the sale of foreclosed property, on or before the first day of February, 1937.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 11588 of the General Code be amended to read as follows:

Encumbered property must be sold; sale postponed, when.

Sec. 11588. When a mortgage is foreclosed or a specific lien enforced, a sale of the property shall be ordered. However, any court be-

fore which a proceeding for the foreclosure of a mortgage or the enforcement of a specific lien or execution against real property is had, on or before the first day of February, *** 1937, may after a full hearing, and upon such terms and conditions as may be fixed by the court, order that the sale be postponed and that proceedings to enforce the debt or to recover possession be restrained until such a time, not later than the first day of February, *** 1937, as the court may, in the exercise of its discretion believe to be just and equitable, considering the rights and equities of all parties affected by such order in the light of existing economic conditions but in no event to postpone said sale and/or such proceedings unless the current taxes and the interest due from and after the date of said postponement by said court order shall be paid as due, provided, no sale shall be postponed and no such proceedings had upon a mortgage executed after *May 18th, 1933*.

In the event of default as to any of the terms and conditions fixed by the court in postponing a sale under the provisions of this act, and upon application of the lienholder, his heirs, successors or assigns, the court may set aside the said order of postponement and injunction, and order the sale to proceed.

When the real property to be sold is in one or more tracts, the court may order the officer who makes the sale to subdivide, appraise, and sell them in parcels, or sell any one of the tracts as a whole.

Repeal.

SECTION 2. That existing section 11588 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 12, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 70.

(House Bill No. 140)

AN ACT

To amend sections 2, 3 and 4 of House Bill No. 11 passed by the Ninetieth General Assembly June 28, 1934, and approved by the governor on June 29, 1934, being an act entitled "An act to limit the borrowing of money by boards of education; to provide for the funding of existing indebtedness; and to declare an emergency," and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 2, 3 and 4 of House Bill No. 11 be, and the same are hereby amended to read as follows:

Statement of outstanding indebtedness of school district; contents; audit may be made by auditor, when.

Sec. 2. On or before *** *January 1, 1935*, or at such time or times thereafter as the auditor of state may determine, each board of education in the state of Ohio shall submit *or in the event a board of education has already submitted an itemized statement such board is hereby authorized to re-submit* to the auditor of state an itemized statement of all outstanding indebtedness of the school district due and unpaid on July 1, 1934. The statement submitted to the auditor shall show in detail:

- (1) An itemized statement of the outstanding indebtedness.
- (2) The security of any indebtedness previously incurred or unpaid or in default.
- (3) The rate of interest on any such obligations, if any.
- (4) The statutory authority under which the indebtedness was incurred.
- (5) The total school tax delinquency of the district for each of the years 1931, 1932, 1933 and 1934.
- (6) The amount and face value of notes, if any, previously issued during the fiscal years 1933 and 1934 pursuant to the provisions of any of the acts passed by the ninetieth general assembly authorizing taxing subdivisions to issue notes in anticipation of the collection of delinquent taxes.
- (7) The amount of current taxes delinquent in each of the years 1931, 1932, 1933 and 1934, showing the purpose for which the levy was made and for which the delinquencies were incurred.
- (8) The itemized statement required shall show in detail the purpose, and amount of the indebtedness incurred for
 - (a) current operating expenses;
 - (b) capital outlay including bonds in default;
 - (c) debt service including interest payments due and unpaid.
- (9) All balances in the sinking fund or otherwise applicable to the payment of any indebtedness due and unpaid on July 1, 1934.

Such statement shall be in such form and accompanied by such information as the auditor of state may prescribe, and the auditor of state shall

have full power to make an audit of the books of any school district to determine the correctness of any such statement. In case any board of education fails to furnish such statement prior to January 1, 1935, or in case its statement is ambiguous or incomplete, the auditor of state shall cause an audit to be made for the purpose of obtaining the information required for a correct statement of the indebtedness and the cost of making this audit shall be a charge against the district as a penalty for failure to report.

Certification by auditor of state; what floating indebtedness deemed to include.

Sec. 3. The auditor of state shall examine and compile said statements and shall certify to each board of education the amount of its net floating indebtedness on July 1, 1934. The floating indebtedness shall be determined to include all legally incurred indebtedness of the school district **** due and unpaid on July 1, 1934, even though such debts may be secured by bonds or notes* issued under any act heretofore passed authorizing the issuance of any evidences of debt in excess of the limitations fixed by law. The floating indebtedness shall also include any amounts due prior to January 1, 1935, on notes issued in anticipation of the collection of taxes under section 2293-4 of the General Code. The net floating indebtedness shall be the total floating indebtedness less, (1) all sums due and owing to the school district on July 1, 1934, other than delinquent taxes, or taxes collected but not paid into the school district treasury by the county auditor because such collected taxes were in a depository in the process of liquidation or operating on a restricted withdrawal basis under authority of the state superintendent of banks, including amounts due the general fund from the state educational equalization fund; (2) and general fund cash balance on July 1, 1934, other than funds on deposit in banks in the process of liquidation or operating on a restricted withdrawal basis under authority of the state superintendent of banks.

Board of education may issue bonds, when; maturity; interest; use of proceeds.

SECTION 4. Upon receipt of the certificate of net floating indebtedness from the auditor of state each board of education having any such indebtedness shall proceed to issue the bonds of the school district in the total sum of said indebtedness, less the amount of bonds unpaid on July 1, 1934, which may have been heretofore issued under the provisions of any act heretofore passed by the ninetieth general assembly authorizing the issuance of bonds and which bonds are already in excess of the debt limitations which may be incurred. Such bonds shall be full general obligations of the school district and shall mature in not more than ten substantially equal semi-annual installments, the first maturity of which shall be one year from the date of issuance. Such bonds shall bear interest at a rate not to exceed six per cent per annum, and shall be issued or sold in the manner prescribed by law. The proceeds thereof shall be applied immediately to the payment of existing indebtedness or shall be held for the retirement of notes issued in anticipation of the collection of taxes.

Repeal.

SECTION 2. That original sections 2, 3 and 4 of House Bill No. 11 passed by the ninetieth general assembly on June 28, 1934, and approved by the governor on June 29, 1934 be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that those school districts issuing refunding bonds under the authority granted to such areas by Amended Substitute Senate Bill No. 175 passed March 30, 1933, and approved on April 7, 1933, as amended by House Bill No. 17 passed August 30, 1933 and approved September 5, 1933, are required to deduct the total sum of such refunding bonds, so issued, from their net floating indebtedness, prior to issuing refunding bonds under the authority granted to such areas by House Bill No. 11, thereby making it impossible to refund the total net floating indebtedness due and unpaid in all school districts on July 1, 1934.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 71.

firms, corporations, persons or associations, but this shall not apply to receipts from interstate business, or business done for the federal government. Such statement shall also contain the total gross receipts of such company for such period in this state from business done within the state.

Gross receipts, how determined.

Sec. 5475. On the first Monday of September the commission shall ascertain and determine the entire gross receipts *actually received from whatever source derived* of each electric light, gas, natural gas, pipe line, waterworks, messenger or signal, union depot, heating, cooling and water transportation company for business done within this state for the year then next preceding the first day of May, and of each express, telegraph, and telephone company for business done within this state for the year ending on the thirtieth day of June, excluding therefrom, as to each of the companies named in this section, all receipts derived wholly from interstate business *or business* done for the federal government, *and excluding therefrom, as to union depot companies, all money paid or advanced to such companies by the railroad company or companies owning them.*

Excise tax on electric light, bridge, gas, etc., companies; deduction.

Sec. 5483. In the month of October, annually, the auditor of state shall charge, for collection from each electric light, *intra-state toll bridge*, gas, natural gas, waterworks, telephone, messenger or signal, union depot, heating, cooling and water transportation company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported by the commission as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** *two* and thirty-five one-hundredths per cent of all such gross receipts, which tax shall not be less than ten dollars in any case. *Provided, however, that such tax shall not be collected on that portion of such gross receipts as are received from the sale of merchandise and electrical appliances. Provided, however, that in the case of each gas, natural gas and telephone company, a deduction of twenty-five thousand dollars shall be taken from the gross receipts before computing the excise tax.*

Excise tax on express and telegraph companies.

Sec. 5485. In the month of October, the auditor of state shall charge for collection, from each express and telegraph company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** *three* *** per cent of all such gross receipts, which tax shall not be less than ten dollars in any case,

Excise tax on earnings of railroad and street, suburban and interurban railroad companies; rate.

Sec. 5486. In the month of November, the auditor of state shall charge for collection, from each railroad company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking four per cent of all such gross earnings ***, which tax shall not be less than ten dollars in any case.

In the month of November the auditor of state shall charge for collection from each street and suburban railroad company, a sum in the nature of an excise tax for the privilege of carrying on its intra-state business to be computed on the amount so fixed and reported to him by the commission as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking one and two-tenths per cent of all such gross earnings which tax shall be not less than ten dollars in any case.

In the month of November the auditor of state shall charge for collection from each interurban railroad company, a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross earnings of such company on its intra-state business for the year covered by its annual report to the commission, as required in this act, by taking *** seven-tenths of one per cent of all such gross earnings ***, which tax shall not be less than ten dollars in any case.

Excise tax on pipe line companies on intra-state business.

Sec. 5487. In the month of October, the auditor of state shall charge for collection, from each pipe line company a sum in the nature of an excise tax, for the privilege of carrying on its intra-state business, to be computed on the amount so fixed and reported to him by the commission, as the gross receipts of such company on its intra-state business for the year covered by its annual report to the commission, as required *** by law, by taking *** five *** per cent, of all such gross receipts, which tax shall not be less than ten dollars in any case.

Certification when tax limitation is prescribed by charter; contents; computation of tax.

Sec. 5487-1. In the case of any public utility mentioned in sections 5483, 5485, 5486 or 5487 of the General Code, any part of the property of which, as valued and assessed for taxation by the commission in the year in which the tax imposed by such section is computed, has been apportioned to a municipal corporation in which there is in effect a charter which prescribes for such municipal corporation a tax limitation and under which additional taxes are authorized to be levied outside of the limitation on tax levies imposed by article XII, section 2 of the constitution, the commission shall, in its certificate to the auditor of state of the amount of

the gross receipts or gross earnings of such public utility, as required by this chapter, specify the following:

(1) The proportion of such receipts or earnings represented by the ratio which the amount of the value of the property of such public utility apportioned to such municipal corporation bears to the value of the entire property of such public utility in this state, as assessed by the commission in such year.

(2) The percentage representing the ratio which the aggregate number of mills which may be levied in such municipal corporation having a charter for the operating expenses of said municipal corporation and which may be levied within the ten mill limitation prescribed by law for all county, township and school purposes on the tax duplicate of such municipal corporation, in excess of ten mills, bears to five mills.

In such case, in computing excise taxes pursuant to the sections of the General Code herein mentioned, the auditor of state shall subtract from the amount produced by the computation required by any such section an amount to be computed as follows:

Take one per centum of the amount of the portion of gross receipts or gross earnings representing the value of property apportioned to such municipal corporation, as certified by the commission, and multiply the result by the percentage representing the aggregate tax levies in excess of ten mills as so certified; the product of such multiplication to constitute the sum to be so subtracted.

After making such subtraction the auditor shall charge the remainder for collection as provided in this chapter.

Taxes allocated to the general fund of each county for statutory relief; general revenue fund; delinquencies.

Sec. 5491. *Except as to the excise taxes from street and suburban and interurban railroad companies, such proportion of the excise taxes received by the treasurer of state under the provisions of this act as represents one per centum on the amount of gross receipts and gross earnings on which the computations required by sections 5483, 5485, 5486 and 5487 of the General Code are made, less the subtractions required to be made by section 5487-1 of the General Code, (the additional tax hereby imposed) shall be allocated to the general fund of each county for county statutory relief and welfare purposes, and shall be allocated to each county in the ratio by which the average of the real, public utility and tangible personal property tax duplicates of the municipal corporations or parts thereof in the county during the previous five years, bears to the average of the aggregate real, public utility and tangible personal property tax duplicates of all the municipal corporations in the state during the previous five years, respectively. Annually the auditor of state shall draw a voucher and warrant payable to the county treasurer of each county for an amount equal to the county's share, as hereinbefore determined. Moneys received into the county treasury in accordance with the provisions of this act shall be credited to the county general fund, and shall be expended only for county statutory welfare and relief purposes, as determined by the county budget commission.*

All *remaining* excise *** *taxes and all* franchise fees or taxes received by the treasurer of state, under the provisions of this act, shall be credited to the general revenue fund. If any public utility fails or refuses to pay, on or before the fifteenth day of December, the tax assessed against it, or if any corporation fails or refuses to pay, on or before the dates or within the time fixed by law, the fee charged against it, the treasurer of state shall certify the list of such utilities or corporations, so delinquent, to the auditor of state, who shall add to the tax or fee due, a penalty of fifteen per cent thereon. The auditor of state shall thereupon forthwith prepare proper duplicates and reports of such taxes and fees and penalties thereon and certify them to the attorney general, for collection.

Thirty days after he receives such duplicates of delinquent taxes and fees and penalties thereon from the auditor of state, the attorney general shall certify to the commission a list of such public utilities and corporations as have failed to pay such taxes or fees and penalties thereon.

Repeal; certain amended sections to take effect, when.

SECTION 2. That said existing sections 5474, 5475, 5483, 5485, 5486, 5487 and 5491 of the General Code are hereby repealed.

Sections 5483, 5485, 5486 and 5487 as amended by this act shall take effect so that excise taxes payable in the year 1935 shall be computed as follows: First, at the rate specified in the sections hereby repealed on gross receipts and gross earnings on intrastate business up to the effective date of this act; and second, at the rate specified in said amended sections on gross receipts and gross earnings on intrastate business from, on and after the effective date of this act.

Constitutionality.

SECTION 3. If any provision of this act shall be held unconstitutional, such holding shall not affect any of the other provisions of this act, not inseparably connected in meaning and effect with such part so held unconstitutional.

FRANK CAVE,
Speaker of the House of Representatives.
CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 66.

That general economic conditions have made it impossible for many taxpayers to accumulate sufficient money to pay taxes and assessments charged on the real estate duplicate in semi-annual installments, as heretofore provided by law, whereby the amount and proportion of delinquent taxes and assessments have greatly increased in substantially all the counties in this state, and the taxing district entitled to share in the proceeds of such taxes and assessments have thereby suffered substantial failure in revenue, and have been curtailed and impaired in the performance of their necessary functions of government; so that it is immediately necessary to provide an inducement for the prompt payment of such taxes and assessments and a means whereby taxpayers can more conveniently discharge their public obligations with respect to the payment of such taxes and assessments, to the end that the amount of such delinquency may be quickly reduced. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 72.

(Amended Senate Bill No. 102)

AN ACT

To amend section 1 of Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, as amended by Amended Senate Bill No. 28, passed March 22, 1934, approved March 30, 1934, filed in the office of the secretary of state April 2, 1934, an act entitled "An act to amend section 1 of Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, an act entitled 'An act to provide further exception to the uniform bond act, relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled an act to provide exceptions to the provisions of the "uniform bond act" to enable certain subdivisions of Ohio to participate in the federal aid provided by the "national recovery act" enacted by the seventy-third congress of the United States, and to declare an emergency, passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency," and to declare an emergency," and to declare an emergency."

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 1 of said Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, as amended by Amended Senate Bill No. 28, passed March 22, 1934, approved March 30, 1934, filed in the office of the secretary of state April 2, 1934, entitled "An act to amend section 1 of Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of secretary of state September 25, 1933, an act entitled 'An act to provide further exception to the "uniform bond act", relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403 entitled "an act to provide exceptions to the provisions of the 'uniform bond act' to enable certain subdivisions of Ohio to participate in the federal aid provided by the 'national recovery act' enacted by the seventy-third congress of the United States, and to declare an emergency", passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency', and to declare an emergency", be amended to read as follows:

Exceptions to provisions of "uniform bond act", when and how applicable; vote on bond issue; sale of bonds.

Sec. 1. For the purpose of enabling municipal corporations and other subdivisions of Ohio to participate in federal aid provided by the "national industrial recovery act" and/or by the 'federal emergency relief act' enacted by the seventy-third congress of the United States, and for *** such purposes only, the taxing authority of any municipal corpo-

ration or any other subdivision provided for in said *** acts is hereby authorized to issue bonds, during the effective period of said *** acts, subject to the provisions of sections 2293-1 to 2293-37, inclusive, of the General Code, except as hereinafter provided, and such bonds may be non-interest bearing for any number of consecutive years, beginning with the date of issue.

This section as amended shall apply to all bond legislation enacted, passed and pending prior to and subsequent to the effective date of this amendment; and to all elections either regular or special held for the purposes of issuing bonds outside of existing debt and tax limitations to enable municipal corporations and other subdivisions of Ohio to participate in the federal aid as provided by the 'national industrial recovery act' and the 'federal emergency relief act'.

1. If the tax commission of Ohio certifies that the municipal corporation or other subdivision of Ohio is unable to issue such bonds subject to the limitations prescribed by sections 2293-14, 2293-15, 2293-16, 2293-17 and 2293-18 of the General Code whether or not such bonds shall have been or may be voted, then such bonds may be issued to the extent required without the authority of an election and outside of the limitations prescribed by said sections of the General Code after exhausting the powers for the creation of indebtedness within such limitations; provided, however, that the aggregate amount of such bonds issued under this act in excess of such limitations shall not exceed the amount by which the net indebtedness of the municipality or subdivision within such debt limitations, if any, as it exists on the effective date of this act, will have been reduced by the thirty-first day of December, 1938. Such reduction in net indebtedness shall be determined by the aggregate principal amount of bonds maturing within said period. The certificate of the tax commission of Ohio shall also state the amount of such reduction and said certificate as to the matters required by this act shall be final. Nothing herein shall prevent the application to such bonds of the provisions of subsection d of section 2293-14 of the General Code to the extent that the income from the improvement for which the bonds are issued is sufficient to cover the cost of all operating expenses and debt charges on said bonds or part thereof.

2. Such bonds shall not be subject to the limitations of sections 2293-14, 2293-15, 2293-16 and 2293-17 of the General Code.

3. If the question of issuing any such bonds is submitted to the electors of any subdivision, such bond issue shall require only the affirmative vote of a majority of those voting upon the proposition.

4. If such bonds are purchased by the United States or any instrumentality thereof it shall not be necessary to advertise or offer the same for sale at competitive bidding.

5. The question of issuing such bonds may be submitted to the electors, notwithstanding that the approval of the project or projects to be financed thereby by the proper federal authorities or duly authorized representative thereof may not have been first obtained; but no such bonds shall be issued, whether under authority of an election or otherwise, excepting to the extent that the project or projects thereby to be financed

shall, prior to the issue thereof, have received the approval of the proper federal authorities *or duly authorized representative thereof* nor *in the case of public works projects provided by the 'national industrial recovery act'* until a contract or contracts shall have been entered into between the proper authorities of the subdivision and the proper federal authorities pursuant to the said "national industrial recovery act."

6. When and if the conditional approval by the proper federal authorities *or duly authorized representative thereof* shall have first been obtained for the project the provisions of section 2293-22 of the General Code, requiring the question of the issue of bonds to be submitted to popular vote only at a November election, shall be waived and such question may be submitted with the consent of the tax commission of Ohio to a popular vote at a primary election or at a special election called for that purpose.

7. The resolution declaring the necessity for such bond issue and setting forth the additional facts, as provided in section 2293-19, shall be certified to the county auditor at least thirty days prior to the election at which it is desired to submit such questions; thereupon, and more than twenty-five days prior to such election, the county auditor shall certify to the taxing authority the facts as set forth in said section 2293-19; and said taxing authority, if it desires to proceed with the issue of said bonds, shall, more than twenty days prior to such election, certify to the board of elections of the county its resolution together with the additional facts, as provided in section 2293-19. Such resolution may fix the maturity of the earliest installment not later than five years after the earliest possible date of maturity despite the prohibition contained in section 2293-12 of the General Code of Ohio. *Provided, however, that the failure of any such resolution to have a number or title shall in no case invalidate such bond issue.*

8. The election on the question of issuing such bonds shall be held under the provisions of sections 2293-21, 2293-22, 2293-23 and 2293-23a of the General Code of Ohio, except that publication of notice of such election, if made four times in one or more newspapers of general circulation in the subdivision, shall not be required to be made once a week for four consecutive weeks, and the board of elections may include the question of such bond issue or issues upon a regular ballot on questions and issues, or prepare and use a separate ballot therefor, which shall be printed and ready for use of absent voters not less than ten days before the date of the election.

Repeal.

SECTION 2. That existing section 1 of said Amended Substitute Senate Bill No. 38, as amended by Amended Senate Bill No. 28, entitled "An act to amend section 1 of Amended Substitute Senate Bill No. 38, passed September 20, 1933, approved September 22, 1933, filed in the office of the secretary of state September 25, 1933, an act entitled 'An act to provide further exception to the "uniform bond act", relative to the issue of bonds, to amend section 1 of Amended Senate Bill No. 403, entitled "an act to provide exceptions to the provisions of the 'uniform bond act' to enable certain subdivisions of Ohio to participate in the federal aid provided by the

'national recovery act' enacted by the seventy-third congress of the United States, and to declare an emergency", passed July 1, 1933, approved July 18, 1933, and filed in the office of the secretary of state July 20, 1933, and to declare an emergency', and to declare an emergency", is hereby repealed.

Act applicable to all proceedings.

SECTION 3. This act shall apply to all proceedings, including those pending at the time this act takes effect.

Emergency.

SECTION 4. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that a serious condition of unemployment still exists in Ohio and that a number of political subdivisions of Ohio cannot obtain grants or loans under the national industrial recovery act but are able to obtain federal aid provided by the federal emergency relief administration. This act is therefore necessary to enable subdivisions to participate in federal aid provided by the federal emergency relief act. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 12, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 73.

(Amended Senate Bill No. 120)

AN ACT

To amend section 1 of Amended Senate Bill No. 43, an act entitled "An act to make an appropriation for the use of the registrar of motor vehicles for the purpose of carrying out the provisions of the act to provide reimbursement for hospitals on account of expenses incurred in the care of indigent persons" passed September 19, 1933, approved September 28, 1933, filed in the office of the secretary of state September 30, 1933, relative to the amount of money to be expended pursuant to said act.

(See Edition of "Appropriation Acts")

File No. 74.

(Amended Senate Bill No. 49)

AN ACT

To amend sections 5638 and 5638-1, relative to the classification of intangible property and rate of taxation.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5638 and 5638-1 of the General Code be amended to read as follows:

Classification of intangible property and rate of taxation.

Sec. 5638. Annual taxes are hereby levied on the kinds and classes of intangible property, hereinafter enumerated, on the grand classified tax list and duplicate of the state of Ohio at the following rates, to-wit:

Investments, *** *six* per centum of income yield *for the year 1935 and five per centum of income yield thereafter*; unproductive investments, two mills on the dollar; deposits, two mills on the dollar; and moneys, credits and all other taxable intangibles so listed three mills on the dollar. The object of the taxes so levied are those declared in section 5639 of the General Code to which only such taxes shall be applied.

Rates of taxation.

Sec. 5638-1. Annual taxes are hereby levied on the kinds and classes of intangible property, hereinafter enumerated, on the intangible property tax list in the office of the auditor of state and duplicate thereof in the office of treasurer of state at the following rates, to-wit:

Investments, *** *six* per centum of income yield *for the year 1935 and five per centum of income yield thereafter*; unproductive investments, two mills on the dollar; deposits, two mills on the dollar; shares in and capital employed by financial institutions, two mills on the dollar; shares in and capital employed by dealers in intangibles, five mills on the dollar; and moneys, credits and all other taxable intangibles, so listed, three mills on the dollar.

The object of such taxes levied on such property so listed are those declared in section 5414-19 of the General Code to which only the same shall be applied.

Repeal.

SECTION 2. That existing sections 5638 and 5638-1 of the General Code be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 12, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 75.

(Substitute Senate Bill No. 117)

AN ACT

To amend sections 5544-2, 5544-4, 5544-5, 5544-6, 5544-7, 5544-9 and 5544-16 of the General Code, so as to impose during the calendar year 1935, a tax of three percentum on gross receipts derived from the sale of admissions, in lieu of the tax on admissions imposed by said original sections.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5544-2, 5544-4, 5544-5, 5544-6, 5544-7, 5544-9 and 5544-16 of the General Code are hereby amended to read as follows:

Purpose of tax; rate; suspension for year 1935; taxes levied for 1935.

Sec. 5544-2. For the purpose of affording emergency poor relief and of the carrying out of the other purposes and provisions of the act entitled "an act to authorize the issue of bonds by counties and cities and the expenditure of public money for the relief of the poor and unemployed, and the investment of public funds in such bonds, to levy an excise tax on certain public utilities, and to declare an emergency", passed March 31, 1932 and approved April 5, 1932, known as Amended Senate Bill No. 4 and of defraying the expenses of administering sections 5544-1 to 5544-18, both inclusive, of the General Code, there is hereby levied:

(1) A tax of one cent for each ten cents or fraction thereof on the amount paid for admission to any place, including admission by season ticket or subscription, to be paid by the person paying for such admission; except that in case the amount paid for admission is less than eleven cents, no tax shall be imposed. In the case of persons (except bona fide employees, municipal officers on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is less than (11) eleven cents.

(2) Upon tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices, plus the amount of any tax imposed under paragraph (1) of this section, a tax equivalent to ten per centum of the amount of such excess; such tax to be returned and paid in the manner and subject to the interest provided in section 5 of this act, by the person selling such tickets;

(3) A tax equivalent to 50 per centum of the amount for which the proprietors or employees of any opera house, theater, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor, such tax to be returned and paid, in the manner and subject to the interest provided in section 5 of this act, by the person selling such tickets;

(4) In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed by paragraph 1, a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder; and

(5) A tax of $1\frac{1}{2}$ cents for each ten cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise; such tax to be paid by the person paying for such refreshment, service, or merchandise. Where the amount paid for admission is 20 cents or less, no tax shall be imposed.

(6) A tax of five per centum of the amount of annual membership dues in every club or organization maintaining a golf course and a tax of ten per centum on green fees collected by golf courses either under club or private ownership. A ten per cent tax upon fees collected by horse riding academies as rental or hire for horses or other services.

Provided, however, that the foregoing provisions of sub-paragraphs 1 to 6, both inclusive, of this section are hereby suspended for and during the calendar year 1935 commencing with January 1, 1935, and ending at the end of December 31 of said year, and in lieu thereof the following taxes are hereby levied, effective January 1, 1935, and for the period ending December 31, 1935, to wit:

(1) *A tax of three percentum on the amounts received for admission to any place, including admission by season ticket or subscription.*

(2) *A tax of three percentum on the excess of amounts received for tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, over and above the amounts representing the established price therefor at such ticket offices;*

such tax to be returned and paid in the manner and subject to the interest provided in section 5 of this act, by the person selling such tickets;

(3) A tax of three percentum on the amount received for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment in case the charge for admission is in the form of a service charge, or cover charge, or other similar charge.

(4) A tax of three percentum on the amount received as annual membership dues by every club or organization maintaining a golf course; and a tax of three percentum on green fees collected by golf courses either under club or private ownership.

Price to be marked on ticket; penalty for violation; suspension for 1935.

Sec. 5544-4. The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped, or written on the face or back of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, together with the name of the vendor if sold other than at the ticket office of the place of amusement. Whoever sells an admission ticket or card on which the name of the vendor and price is not so printed, stamped, or written, or at a price in excess of the price so printed, stamped, or written thereon, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than one hundred dollars.

Provided, however, that this section shall be and hereby is suspended for the calendar year 1935, commencing with January 1, 1935, and ending at the end of December 31 of said year.

Monthly report to commission; contents; payment of tax.

Sec. 5544-5. Every person receiving any payments for admissions, dues or fees, taxable under this act, shall (*excepting during the year 1935*) collect the amount of the tax imposed hereby from the person making such payments. Every such person shall on or before the tenth day of each calendar month make a return in duplicate under oath, to the commission in such form as the commission may prescribe, showing the number of taxable admissions issued or disposed of and/or the amount of taxable dues and/or fees collected during the preceding calendar month, the amount of tax hereby imposed on the same, and such other facts and information as the commission may require in the form of returns prescribed by it; one copy of such return shall be for the use of the commission and the other shall be filed by the commissioner in the office of the auditor of state.

Each person making such return shall at the time of making the same pay the amount of taxes shown thereby to the treasurer of state. Such payments into the state treasury shall be made in the manner prescribed by section 248 of the General Code. The commission may adopt uniform rules and regulations not inconsistent with this section governing the method of making returns and payments.

If the tax imposed by this act is not paid when due, there shall be added as a part of the tax interest at the rate of one per centum a month from the time when the tax becomes due until paid.

Power of commission; records; bond.

Sec. 5544-6. This act is hereby declared to be one of the laws which the commission is required to administer within the meaning of sections 1465-9 to 1465-30, inclusive, 1465-32, 1465-34 and 12924-3 of the General Code. It shall have power to adopt and promulgate such rules and regulations as it may deem necessary to carry out the provisions of this act.

Each person required by this act to collect and pay, *or to pay* the taxes imposed hereby shall keep such records of receipts, issuance of complimentary tickets, and otherwise, together with ticket stubs, and other pertinent documents, in such form as the commission may by such regulation require. Such records and other documents shall be open at any time during business hours to the inspection of the commission, and shall be preserved for a period of three years, unless the commission shall in writing consent to their destruction within that period, or in writing require that they be kept longer. The commission may require any person required by this act to collect and pay *or to pay* the tax hereby imposed to file with it a bond, with security to the approval of the auditor of the county in which he is engaged in business, or if he is engaged in business in more than one county, with security to the approval of the commission, and in such amount as the commission may fix, conditioned for the collection and payment, *or the payment of any such taxes* due or which may become due from such person. Such bond when approved by the commission shall be deposited in the office of the commission. In lieu of such bond, securities approved by the commission may be deposited with the treasurer of state and shall be kept by him as security for the payment of such tax, interest or penalty, or both. The commission may direct the treasurer of state to sell any securities so deposited with him at public or private sale without notice to the depositor thereof, if it becomes necessary so to do in order to recover the amount of such tax, interest or penalty, or both, due and unpaid. Upon any such sale the surplus, if any, above such amounts so due and unpaid shall be returned to the depositor of the securities.

The commission may by such regulations permit any person making a refund of any payment upon which a tax is collected under this act to repay therewith the amount of the tax collected on such payment, and provide for the crediting of the amount so repaid against amounts included in any subsequent return.

Taxes a lien, when.

Sec. 5544-7. The taxes imposed by this act *** shall be a lien upon the property of any *** person *required to collect and pay or to pay the same*, who shall sell out his business or shall quit business, and such person shall be required to make out the return provided for under this act within thirty days after the date of sale of such business, or re-

tirement therefrom, and his successor in business shall be required to withhold a sufficient amount of the purchase money to cover the amount of said taxes so *** unpaid, together with interest, if any, until such time as the former owner shall produce a receipt from the commission showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business shall fail to withhold purchase money as above provided, and the taxes so collected shall be due and unpaid after the thirty day period allowed, he shall be liable for the payment of the taxes *** unpaid on account of the operation of the business by the former owner, together with interest, as provided by this act.

Estimated assessment made, when; penalty; notice.

Sec. 5544-9. If a person whose duty it is to collect and pay *or to pay* the taxes imposed by this act shall neglect or refuse to file any return required by this act, or having tendered a return shall neglect or refuse to pay the amount of the taxes imposed by this act as shown by such return, the commission shall make an estimated assessment of the probable amount of the taxes *** payable by the delinquent, to which shall be added a penalty of ten per cent. of the amount assessed. The commission shall promptly thereafter give or send by mail notice of such estimated assessment and penalty to the person against whom the same shall have been made.

Penalty for violation of provisions.

Sec. 5544-16. Whoever being a person charged by this act with the duty of collecting *or paying* the taxes imposed by this act wilfully fails or refuses to charge and collect *or to pay* such taxes, or to make return to the commission as required by this act, or to permit the commission or its duly authorized agent, to examine his books and other records, in or upon any premises where the same are kept, to the extent necessary to verify any return made or to ascertain and assess the tax imposed by this act if no return was made, or to maintain and keep for three years or such lesser or greater time as may be permitted or required by the commission such records, ticket stubs, and other documents pertaining to the sale or other disposition of admissions, as may be required by the commission, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than one hundred dollars, and upon conviction for a second or other subsequent offense shall, if a corporation, be fined not less than one hundred dollars nor more than five hundred dollars, or if an individual, or a member of a partnership, firm or association, be fined not less than twenty-five dollars nor more than one hundred dollars, or imprisoned in the county jail, or a workhouse, or other like penal or correctional institution not more than sixty days, or both.

Repeal.

SECTION 2. That said existing sections 5544-2, 5544-4, 5544-5, 5544-6, 5544-7, 5544-9 and 5544-16 of the General Code are hereby re-

pealed, effective January 1, 1935. The amendments hereby made shall not affect the liability of any person to make return and pay taxes on account of any taxable admissions, dues, green fees, or other fees collected or collectible prior to January 1, 1935, nor any provisions of said amended sections, or regulations adopted thereunder relating to the assessment, payment and collection of such taxes or the use of the same when collected.

KEITH LAWRENCE,
Speaker pro tem. of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 6, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 76.

(House Bill No. 137)

AN ACT

To amend section 50 of the General Code, relative to salary, mileage and expenses of the members.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 50 of the General Code be amended to read as follows:

Salary; payments, how made; mileage; expenses paid, when.

Sec. 50. Every member of the general assembly shall receive as compensation a salary of one thousand dollars a year during his term of office. Such salary for such term shall be paid in the following manner: two hundred dollars in monthly installments during the first session of such term and the balance of such salary for such term at the end of such session.

Each member shall receive the legal rate of railroad transportation each way for mileage once a week during the session from and to his place of residence, by the most direct route of public travel to and from the seat of government, to be paid at the end of each regular or special session.

If a member is absent without leave, or is not excused on his return, there shall be deducted from his compensation the sum of ten dollars for each day's absence.

In the event that the regular session or the regular session and one or more special sessions or part thereof together exceed a period of one hundred and twenty calendar days, every member shall be paid, in addition to his salary and mileage, expenses amounting to five (\$5.00) dollars for each day the members are in session following the expiration of such period of one hundred and twenty days. Such expenses shall be paid weekly.

Repeal.

SECTION 2. That original section 50 of the General Code be, and the same is hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 15th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 77.

(Amended Substitute Senate Bill No. 100)

AN ACT

To enable municipalities and other taxing subdivisions of the state to take advantage of the federal act known as the municipal debt adjustment act enacted by the seventy-third congress of the United States, to supplement section 2293-5 of the General Code by the enactment of supplemental section 2293-5a.

Be it enacted by the General Assembly of the State of Ohio:

Enabling insolvent taxing district to effect plan of readjustment of debts.

SECTION 1. For the purpose of enabling municipal corporations and other taxing subdivisions of Ohio to take advantage of the emergency temporary aid of insolvent public debtors, provided by the municipal debt adjustment act, enacted by the seventy-third congress of the United States,

and known as public No. 251-73rd congress, H. R. 5950, and for that purpose only, and notwithstanding any statutes of the state of Ohio to the contrary, particularly the uniform bond act, the taxing authority of any municipal corporation or any other taxing subdivision provided for in said act, is hereby authorized to file a petition stating that the taxing district is insolvent or unable to meet its debts as they mature, and that it desires to effect a plan of readjustment of its debts, and to take such further proceedings as are set forth in said municipal debt adjustment act.

SECTION 2. That section 2293-5 of the General Code be supplemented by the enactment of supplemental section 2293-5a to read as follows:

Refund of bonds, notes, etc.; maturities; rate of interest.

Sec. 2293-5a. For the purpose of enabling municipal corporations and other taxing subdivisions of Ohio to take advantage of the emergency temporary aid of insolvent public debtors provided by the municipal debt adjustment act, enacted by the seventy-third congress of the United States and known as public-No. 251-73rd congress, H. R. 5950, and for that purpose only and notwithstanding any statutes of the state of Ohio to the contrary, particularly the uniform bond act, the taxing authority of any subdivision or taxing district, with the consent of the tax commission of Ohio, may at any time said the municipal debt adjustment act is in force and applicable, refund its outstanding bonds, notes, securities or other evidences of indebtedness, whether matured or unmatured, and exchange the same for the obligations being refunded. In its order approving such issue, the tax commission shall fix the maturities of the bonds, notes or securities to be issued, which need not be subject to the provisions of sections 2293-9 and 2293-12 of the General Code, or any other provisions of the General Code limiting the maturities thereof. Such refunding obligations may bear different rates of interest for different periods of time during their life. No such bonds, notes or securities shall mature in more than forty years. The interest and retirement levies thereof shall have the same status with respect to the limitations imposed by article XII, section 2, of the constitution as the interest, sinking fund and retirement levies of the indebtedness which is refunded.

Reduction of principal sum of bonds, etc., prohibited.

SECTION 3. No municipal corporation or other taxing subdivision shall be permitted, in availing itself of the provisions of said the municipal debt adjustment act to scale, cut down or reduce the principal sum of its bonds, notes, securities or other evidence of indebtedness.

Suspension of conflicting provisions.

SECTION 4. All provisions of the General Code in so far as they conflict with the provisions of this act, are hereby suspended for the period during which said the municipal debt adjustment act is in force and applicable; otherwise they shall in no manner be impaired by the passage of this act.

Independent sections.

SECTION 5. Each section and each subdivision of any section of this act is hereby declared to be an independent section or part of a section, and the finding or holding of any section or subdivision of any section thereof to be ineffective or void for any cause, shall not be deemed or held to affect the validity of any other section or subdivision.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 12, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 17th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 78.

(House Bill No. 161)

AN ACT

To make appropriations to the adjusted compensation fund (Ohio Bonus).

(See Edition of "Appropriation Acts")

File No. 79.

(House Bill No. 133)

AN ACT

To appropriate one thousand dollars to the department of public works to cover workmen's compensation insurance premiums on state house workmen under the federal emergency relief administration.

(See Edition of "Appropriation Acts")

File No. 80.

(Amended Substitute Senate Bill No. 118)

AN ACT

To amend sections 1 and 2 of House Bill No. 80 an act entitled "An act to provide reimbursement for hospitals on account of expenses of the care of indigent persons injured in motor vehicle accidents and to amend sections 6291 and 6309-2 of the General Code", passed June 8, 1933, and approved June 30, 1933, to repeal section 12 of said act, and to amend section 6309-2 of the General Code, and to provide for affixing permanent General Code numbers to the sections of said act.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1 and 2 of House Bill No. 80 an act entitled "An act to provide reimbursement for hospitals on account of expenses of the care of indigent persons injured in motor vehicle accidents and to amend sections 6291 and 6309-2 of the General Code", passed June 8, 1933, and approved June 30, 1933, and section 6309-2 of the General Code be amended to read as follows:

Sec. 6308-7. Definitions.

Sec. 1. "Motor vehicle injury" means any personal injury suffered by a human being and caused by the operation of a motor vehicle, *on a public way, street or highway of the state of Ohio*, whether the injured person be the operator of such motor vehicle, a passenger in the same or in another vehicle, a pedestrian, or whatever be the relation of such injured person to the operation of such vehicle; and whether or not such motor vehicle is under the control of a human being at the time or such injury.

"Hospital" means any institution, not organized and/or operated for profit, and registered with the state of Ohio, department of health, which receives and cares for patients suffering from motor vehicle injuries, the per diem cost of which care shall be ascertained and certified in the manner provided in this act.

"Per diem cost" means the per diem cost of caring for a patient in a hospital as determined by the *** *uniform annual report submitted to the state of Ohio, department of health. The rate certified shall not exceed the sum of six dollars per day. If no annual report has been filed with the state department of health as required by section 1236-6 of the General Code no rate shall be certified.*

"Indigent patient" means a person who has suffered a motor vehicle injury, is received and cared for in a hospital, is unable to pay for the cost of such care and whose account therefor remains unpaid at the expiration of ninety days after the termination of such care; it excludes an employee suffering from a motor vehicle injury with respect to which he is entitled to the benefits of the workmen's compensation act of this or any other state or country. A person injured by the operation of a motor vehicle shall be deemed unable to pay such charges if it shall appear that, should an action be brought and judgment secured for the amount thereof against him or against any other person legally responsible for his care, execution thereon would be unavailing.

Sec. 6308-8. Director of health shall certify name, address and per diem cost of hospitals in state.

Sec. 2. Within thirty days after this act shall take effect the *** *director of health* shall certify in duplicate to the registrar of motor vehicles and the auditor of state, respectively, the name, address and per diem cost of all hospitals in the state as determined by *** *uniform annual report*. Thereafter from time to time said *** *director of health* shall in like manner certify any additions to or subtractions from said list or any changes in such per diem costs which may occur. All claims made under this act shall be audited and paid in accordance with the per diem costs so certified and in effect at the time the charge shall have been incurred.

Distribution of revenue; state maintenance and repair fund.

Sec. 6309-2. The revenue collected under the provisions of this chapter shall be distributed as follows:

(1) Twenty-five per centum of all taxes collected under the provisions of this chapter shall be for the use of the municipal corporation or county which constitutes the district of registration as provided in this chapter. The portion of such money due the municipal corporation shall be paid into the treasuries of such municipal corporations forthwith upon receipt by the county auditor, and the remainder retained in the county treasury. In the treasuries of such counties, such moneys shall constitute a fund which shall be used for the maintenance and repair of public roads and highways, and for no other purpose, and shall not be subject to transfer to any other fund. "Maintenance and repair" as used in this section, includes all work done upon any public road or highway in which the existing foundations thereof are used as a subsurface of the improvement thereof, in whole or in substantial part; and in the treasuries of such municipal corporations, such moneys shall constitute a fund which shall be used for the maintenance, repair, construction, and repaving of public streets, and for no other purpose and shall not be subject to transfer to any other fund, provided, however, that as to such municipal corporations, not more than fifty per cent of the total funds available during any year from such source including the unexpended balance of such funds from any previous year, shall be used in such construction and repaving which shall be done by contract let after the taking of competitive bids as provided by law, or in the manner provided in the charter of any such municipal corporation.

(2) Five per centum of all taxes collected under the provisions of this chapter, together with interest earned by fees deposited by the treasurer of state as provided in section 6309 of the General Code, shall constitute a fund for the use of the several counties for the highway and road purposes specified in paragraph (3) of this section. Said fund shall be divided equally among all the counties in the state. Said fund shall be paid out on vouchers prepared by the registrar and warrants drawn by the auditor of state in equal proportions to the county auditor of each county within the state to be used for the purposes herein designated.

(3) Forty-seven per centum of all taxes collected under the provisions of this chapter shall be for the use of the county in which the owner resides or in which the place is located at which the established busi-

ness or branch business in connection with which the motor vehicle registered is used, as the case may require, for the construction, reconstruction, improvement, maintenance and repair of roads and highways.

(4) Twenty-three per centum of all taxes collected under the provisions of this chapter shall be paid by the registrar into the state treasury to the credit of the "state maintenance and repair fund", as provided in section 6309 of the General Code.

The "state maintenance and repair fund" provided for herein shall be available for the use of the registrar in defraying the expenses incident to carrying out and enforcing the provisions of this chapter and (to the extent of a sum *** *not to exceed* nineteen cents for each motor vehicle registered in the state for each year) in carrying out and enforcing the provisions of this act to provide reimbursement for hospitals on account of expenses for the care of indigent persons injured in motor vehicle accidents and for the use of the director of highways in the manner provided by law. ***

There is hereby appropriated from the state maintenance and repair fund provided for herein a sum sufficient to carry out the provisions of this act not to exceed nineteen cents per motor vehicle registered for each year.

Repeal.

SECTION 2. That existing sections 1, 2 and 12 of House Bill No. 80 an act entitled "An act to provide reimbursement for hospitals on account of expenses of the care of indigent persons injured in motor vehicle accidents and to amend sections 6291 and 6309-2 of the General Code" and section 6309-2 of the General Code be, and the same are hereby repealed.

Purpose of act.

SECTION 3. The purpose of this act includes the removal of the date of expiration of the act mentioned in sections 1 and 2 hereof, and making said act a permanent law. After this act takes effect, the attorney general shall certify to the secretary of state a General Code number for each of the sections of said act as amended by this act.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed December 7, 1934.

Approved December 20, 1934.

GEORGE WHITE,

Governor.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,

Attorney General.

NOTE:—In accordance with the provision of section 3 of the foregoing act directing the Attorney General to certify to the Secretary of State a sectional number of the General Code for each of the sections of House Bill No. 80, 115 Ohio Laws, 482-486, inclusive, passed at the regular session of the 90th General Assembly, as amended by the foregoing act, I hereby certify to the Secretary of State sectional

numbers 6308-9, 6308-10, 6308-11, 6308-12, 6308-13, 6308-14 and 6308-15 of the General Code, for sections 3, 4, 5, 6, 7, 8 and 9, respectively, of said House Bill No. 80, 115 Ohio Laws, 483-486.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 21st day of December, A. D. 1934.

File No. 81.

GEORGE S. MYERS,
Secretary of State.

(Amended Senate Bill No. 98)

AN ACT

Regulating the number of election officials that may be employed at certain special elections, and fixing the maximum compensation to be paid such election officials.

Be it enacted by the General Assembly of the State of Ohio:

Sec. 4785-25a. Special election, precinct officials required; compensation.

SECTION 1. Notwithstanding the provisions of section 4785-25 and section 4785-28, or any other provisions of the General Code, a board of elections shall, by the adoption of a resolution, provide that at any special election at which no candidates are to be elected, which is to be held under its jurisdiction, the precinct officials at such special election, shall be two judges and two clerks who shall perform all the duties provided by law for the proper conduct of an election by precinct officials. Such precinct officials shall be well qualified for the performance of their duties and may or may not be selected from among those regularly appointed under the provisions of section 4785-25, of the General Code, provided however, that not more than two such officials shall be members of the same political party. Each such precinct official shall receive as compensation for his services, when actually serving, not to exceed five dollars for each such special election.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 20, 1934.

GEORGE WHITE,
Governor.

The sectional number on the margin hereof is designated as provided by law.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 21st day of December, A. D. 1934.

File No. 82.

GEORGE S. MYERS,
Secretary of State

(House Bill No. 152)

AN ACT

To amend section 6828-47 of the General Code, relative to the rate of interest paid for conservancy district deposits, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 6828-47 of the General Code be amended to read as follows:

Board of directors may issue bonds; amount; payment; bond of treasurer; depository; rate of interest; coupon bond may be converted into registered bond.

Sec. 6828-47. The board of directors may, if in their judgment it seems best, issue bonds not to exceed ninety per cent. of the total amount of the assessments, exclusive of interest, levied under the provisions of this act (G. C., 6828-1 to 6828-79), in denomination of not less than one hundred dollars, bearing interest from date at a rate not to exceed six per cent. per annum, payable semi-annually, to mature at annual intervals within thirty years, commencing not later than five years, to be determined by the board of directors, both principal and interest payable at the office of the treasurer of the state of Ohio. Said bonds shall be signed by the president of the board of directors, attested with the seal of said district and by the signature of the secretary of the said board, and shall be registered by the treasurer of the state of Ohio. In case any of the officers whose signatures, counter-signatures or certificates appearing upon bonds or coupons issued pursuant to this act, shall cease to be such officer before the delivery of such bonds to the purchaser, such signatures, or counter-signatures and certificates shall nevertheless be valid and sufficient for all purposes, the same as if they had remained in office until the delivery of the bonds. All of said bonds shall be executed and delivered to the treasurer of said district, who shall sell the same in such quantities and at such dates as the board of directors may deem necessary to meet the payments for the works and improvements of the district. Said bonds, if bearing less than six per cent. interest, may be sold below par, but they shall be sold at such a price that the total payment of principal and interest shall not be greater than would have been required, if the bonds had borne six per cent. interest and had sold for par and accrued interest. They shall show on their face the purpose for which they are issued, and shall be payable out of money derived from the bond fund. A sufficient amount of the assessment shall be appropriated by the board of directors for the purpose of paying the principal and interest of bonds and the same shall, when collected, be set apart in a separate fund for that purpose and no other. All bonds and coupons not paid at maturity shall bear interest at the rate of six per cent. per annum from maturity until paid, or until sufficient funds have been deposited at the place of payment. Any expenses incurred in paying said bonds and interest thereon and reasonable compensation to the state

treasurer for registering and paying same, shall be paid out of the other funds in the hands of the district treasurer and collected for the purpose of meeting the expenses of administration. It shall be the duty of said board of directors in making the annual assessment levy, as heretofore provided, to take into account the maturing bonds and interest on all bonds, and to make ample provision in advance for the payment thereof.

In case the proceeds of the original tax assessment made under the provisions of this act are not sufficient to pay the principal and interest of all bonds issued, then the board of directors shall make such additional levy or levies as are necessary for this purpose, and under no circumstances shall any assessment levies be made that will in any manner or to any extent impair the security of said bonds or the fund available for the payment of the principal and interest of the same. Said district treasurer shall, at the time of taking office, execute and deliver to the president of the board of directors of the said district, a bond with good and sufficient sureties, to be approved by the said board of directors, conditioned that he shall account for and pay over as required by law, and as ordered by said board of directors, any and all money received by him on the sale of such bonds, or any of them, or from any other source, and that he will only sell and deliver such bonds to the purchaser or purchasers thereof under and according to the terms herein prescribed, and that he will, when ordered by said board so to do, return to said board, duly cancelled, any and all bonds not sold, which said bonds shall remain in the custody of the said president of said board of directors, who shall produce the same for inspection or for use as evidence whenever and wherever legally requested so to do. The said treasurer shall promptly report all sales of bonds to the board of directors, and the board shall issue warrants at the proper time for the payment of the maturing bonds so sold and the interest payments coming due on all bonds sold, and the said treasurer shall place sufficient funds at the place of payment to pay the same. In case proper warrants are not issued by the board of directors as herein provided, then the treasurer shall of his own accord place funds at the place of payment and the cancelled bonds and coupons and the receipts of the state treasurer shall be accepted in lieu of warrants.

The successor in office of any such district treasurer shall not be entitled to said bonds or the proceeds thereof until he shall have complied with all the foregoing provisions applicable to his predecessor in office; provided, if it should be deemed more expedient to the board of directors, as to moneys derived from the sale of bonds issued or from any other source, said board may by resolution, select some suitable bank or banks or other depository, *which at competitive bidding offer the highest rate of interest on the average daily balances on active and/or inactive deposits*, which depository shall give good and sufficient bond, as temporary or assistant treasurer or treasurers, to hold and disburse said moneys on the orders of the board as the work progresses, until such fund is exhausted or transferred to the treasurer by order of the said board of directors. *** The funds derived from the sale of said bonds or any of them shall be used for the purpose of paying the cost of the works and improvements and such costs, expenses, fees and salaries as may be authorized by law and shall be used for no other purpose.

If at the time the bonds are ready to be issued, the board shall be of the opinion that such bonds cannot advantageously be issued and sold in whole or in part, the board may sell parts only of the entire issue or may pledge all or part of said issue as collateral to a loan, but no partial sale or pledge shall be made without the order of the board made and entered of record, and no pledge shall be made at a greater margin than at the rate of one hundred dollars of bond principal for ninety dollars of loan.

The district may secure the payment of loans from the United States government in the same manner as it may secure the payment of bonds, and the board of directors may make any necessary regulations to provide for such payment.

A party who has not sought a remedy against any proceeding under this act until after bonds have been sold or the work constructed, cannot for any cause have an injunction against the collection of taxes or assessments for the payment of said bonds.

This act shall, without reference to any other act of the legislature of Ohio, be full authority for the issuance and sale of the bonds in this act authorized, which bonds shall have all the qualities of negotiable paper under the law merchant, and when executed and sealed and registered in the office of the state treasurer in conformity with the provisions of this act, and when sold in the manner prescribed herein and the consideration therefor received by the district, shall not be invalid for any irregularity or defect in the proceedings for the issue and sale thereof, and shall be incontestable in the hands of bona fide purchasers or holders thereof for value. No proceedings in respect to the issuance of any such bonds shall be necessary except such as are required by this act. Whenever the owner of any coupon bond issued pursuant to the provisions of this act shall present such bond to the treasurer of the district with a request for the conversion of such bond into a registered bond, the said treasurer shall cut off and cancel the coupons of any such coupon bond so presented, and shall stamp, print or write upon such coupon bond so presented, either upon the back or the face thereof, as may be convenient, a statement to the effect that the said bond is registered in the name of the owner and that thereafter the interest and principal of said bond are payable to the registered owner. Thereafter and from time to time, such bond may be transferred by such registered owner in person or by attorney duly authorized on presentation of such bond to the treasurer of the district and the bond again registered as before, a similar statement being stamped, printed or written thereon. Such statement stamped, printed or written upon any such bond may be substantially in the following form:

(Date, giving month, year and day)

This bond is registered pursuant to the statutes in such case made and provided, in the name of (here insert name of owner), and the interest and principal thereof are hereafter payable to such owner.

Treasurer Conservancy District.

If any bond shall be registered as aforesaid, the principal and interest of such bond shall be payable to the registered owner. The treasurer of the district shall enter in a register of said bonds to be kept by him or in a separate book, the fact of the registration of such bond and the name of

the registered owner thereof, so that said register or book shall at all times show what bonds are registered and the name of the registered owner thereof.

Repeal.

SECTION 2. That existing section 6828-47 of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that there are no banks available which are able to pay the rate of interest now specified. Therefore this act shall go into immediate effect.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 7, 1934.

Approved December 21, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 22nd day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 83.

(Amended Senate Bill No. 103)

AN ACT

To amend sections 1 and 2 of Amended Senate Bill No. 58, an act entitled "An act authorizing the governor to convey certain real property in exchange for other property for the use of the Ohio state archaeological and historical society in connection with the William Henry Harrison memorial state park, in Hamilton county, and to declare an emergency," passed by the 90th General Assembly in its second special session May 2, 1934, approved May 4, 1934, and filed in the office of the secretary of state May 8, 1934, relating to an exchange of property between the state of Ohio and the Cleveland, Cincinnati, Chicago and St. Louis railway company.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 1 and 2 of Amended Senate Bill No. 58, an act entitled "An act authorizing the governor to convey certain real

property in exchange for other property for the use of the Ohio state archaeological and historical society in connection with the William Henry Harrison memorial state park, in Hamilton county, and to declare an emergency," filed in the office of the secretary of state May 8, 1934, be, and the same are hereby amended to read as follows:

Conveyance of right and title to certain property in North Bend authorized; description.

Sec. 1. The governor is hereby authorized and empowered, in the name of the state, to convey, by proper deed, to the Cleveland, Cincinnati, Chicago and St. Louis railway company, subject to the conditions of section 2 of this act, all the right, title and interest of the state in *and to* a certain parcel of land held under the control of the William Henry Harrison memorial commission, situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue) said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing S 72° 06' W) four hundred three and one-tenth (403.1) feet;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the left (bearing S 21° 51' E) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the right (bearing S 72° 06' W) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue;

Thence deflecting seventy-four degrees and forty-five minutes (74° 45') to the right measure northwesterly (bearing N 33° 09' W) thirty-one and one-tenth (31.1) feet to a point in the north right of way line of Taylor avenue which is one hundred (100) feet perpendicularly from the center line of the eastward main track of the Cleveland, Cincinnati, Chicago and St. Louis *** railway company;

Thence continuing the last described course (N 33° 09' W) measure northwesterly fifty-one and seven-tenths (51.7) feet for the place of beginning;

Thence continuing the last described course (N 33° 09' W) measure two hundred eight and five-tenths (208.5) feet;

Thence deflecting one hundred thirty-three degrees and nine minutes (133° 09') to the right measure southeasterly (bearing S 80° E) one hundred forty and eight-tenths (140.8) feet;

Thence deflecting eighty-two degrees and fifteen minutes (82° 15') to the right measure southwesterly (bearing S 2° 15' W) one hundred twenty-nine and four-tenths (129.4) feet;

Thence deflecting forty-one degrees and thirty minutes (41° 30') to the right measure southwesterly (bearing S 43° 45' W) twenty-eight and five-tenths (28.5) feet to the place of beginning.

Containing eleven thousand nine hundred thirty-nine (11,939) square feet and being a part of the premises conveyed to the state of Ohio by John S. Harrison and wife, Elizabeth I. H. Buckner, and Jean H. Davis

and husband by deeds received for record October 27, 1920, and recorded in volume 1219, pages 321-22-23-24 of deed records of Hamilton county, Ohio.

Conveyance of certain property to the state of Ohio; description.

Sec. 2. Prior to the *** delivery of the deed provided for in section 1 of this act, there shall be executed and delivered to the governor a deed approved by the attorney general, whereby the Cleveland, Cincinnati, Chicago and St. Louis railway company conveys *** *by quitclaim deed* to the state of Ohio *** *for public park purposes only*, certain parcels of land as follows:

Parcel one:

Situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue), said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing S 72° 06' W) four hundred three and one-tenth (403.1) feet;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the left (bearing S 21° 51' E) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue;

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the right (bearing S 72° 06' W) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue;

Thence deflecting seventy-four degrees and forty-five minutes (74° 45') to the right measure northwesterly (bearing N 33° 09' W) thirty-one and one-tenth (31.1) feet to a point in the north right of way line of Taylor avenue which is one hundred (100) feet perpendicularly from the center line of the eastward main track of the Cleveland, Cincinnati, Chicago *** and St. Louis *** *railway company*;

Thence continuing the last described course (N 33° 09' W) measure northwesterly two hundred sixty and two-tenths (260.2) feet for the place of beginning;

Thence deflecting two degrees and forty-three minutes (2° 43') to the left measure northwesterly five hundred and sixteen and two-tenths (516.2) feet to a point in the south line of Grayson square;

Thence deflecting twelve degrees and forty-five minutes (12° 45') to the right measure northwesterly two hundred and sixty (260) feet to a point in the south line of Harrison avenue;

Thence measure southerly one hundred and ninety-six and five-tenths (196.5) feet along the line dividing lots eleven (11) and twelve (12) of said Grayson square to a point in the south line of said Grayson square;

Thence measure westerly fifty (50) feet along the south line of said Grayson square to the southwest corner of said lot eleven (11);

Thence measure northerly along the west line of said lot eleven (11) to a point in the south line of Harrison avenue;

Thence measure southwesterly along the south line of Harrison avenue to its intersection with the north line of Loup avenue;

Thence measure south seventy-nine degrees and no minutes east (S 79° 0' E) two hundred and twenty-nine and six-tenths (229.6) feet along the north line of Loup avenue;

Thence measure southeasterly one hundred and sixty and two-tenths (160.2) feet along the north line of Loup avenue;

Thence north twenty-eight degrees and thirty minutes east (N 28° 30' E) one hundred and twenty-five and five-tenths (125.5) feet;

Thence measure south eighty degrees and no minutes east (S 80° 0' E) five hundred and fifty-nine and five-tenths (559.5) feet to the place of beginning;

Containing six and five-tenths (6.5) acres more or less.

Parcel two.

Situated in the village of North Bend, Hamilton county, Ohio, more particularly bounded and described as follows:

From a stone monument at the southwest corner of lot 1 (at the intersection of the common boundary of lot 1 and lot 2 of Walter Suits addition, with the north right of way line of Taylor avenue) said lot being the property of Winifred Taylor; measure southwesterly along the north right of way line of Taylor avenue (bearing S 72° 06' W) four hundred three and one-tenth (403.1) feet.

Thence deflecting ninety-three degrees and fifty-six minutes (93° 56') to the left (bearing S 21° 51' E) measure thirty and one-tenth (30.1) feet to the center of Taylor avenue.

Thence deflecting ninety-three degrees and fifty-six minutes to the right (93° 56') (bearing S 72° 06' W) measure thirty-eight and five-tenths (38.5) feet along the center line of Taylor avenue ***, for the place of beginning;

Thence continuing the last described course (bearing S 72° 06' W) measure along the center line of Taylor avenue one hundred sixty-nine and eight-tenths (169.8) feet;

Thence deflecting one hundred fifty-one degrees and thirty-nine minutes (151° 39') to the right measure northeasterly (bearing N 43° 45' E) one hundred sixty-eight and two-tenths (168.2) feet;

Thence deflecting one hundred three degrees and six minutes (103° 06') to the right measure southeasterly (bearing S 33° 09' E) fifty-one and seven-tenths (51.7) feet to a point in the north right of way line of Taylor avenue, said point *** *being* one hundred (100) feet perpendicularly from the center line of the eastward main track of the Cleveland, Cincinnati, Chicago *** and St. Louis *** railway company;

Thence continuing the last described course (bearing S 33° 09' E) measure thirty-one and one-tenth (31.1) feet to the place of beginning.

Containing six thousand seven hundred and seventy-three (6,773) square feet and being a part of the premises conveyed to *** *the Cleveland, Cincinnati, Chicago and St. Louis railway company* by the Standard Oil company, of Ohio, in a *** *quitclaim* deed dated January 17, 1934, subject, however, to all legal highways.

The deed conveying the property herein described to the state shall be filed in the office of the auditor of state and the property so conveyed shall be under the authority and control of the Ohio state archaeological and historical society *and shall be used only* for public park purposes.

Repeal.

SECTION 2. That existing sections 1 and 2 of Amended Senate Bill No. 58, entitled "An act authorizing the governor to convey certain real property in exchange for other property for the use of the Ohio state archaeological and historical society in connection with the William Henry Harrison memorial state park, in Hamilton county, and to declare an emergency", filed in the office of the secretary of state May 8, 1934, be, and the same are hereby repealed.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed December 12, 1934.

Approved December 13, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 26th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 84.

(House Bill No. 65)

AN ACT

To amend sections 1579-501, 1579-502, 1579-535 and 1579-540 of the General Code, relative to the election of four municipal judges in Akron.

(VETOED)

File No. 85.

JOINT RESOLUTIONS

(House Joint Resolution No. 2)

JOINT RESOLUTION

Memorializing the congress of the United States relative to the
excise tax on spirituous liquors.

WHEREAS, The governor of Ohio has suggested in his message to the general assembly that the 90th General Assembly in second special session assembled, memorialize congress of the subject of taxation of liquors urging and requesting them that taxes on spirituous liquors be not made so high as to make possible the continuation of existing bootlegging traffic; therefore,

Be it resolved, That the 90th General Assembly of the state of Ohio requests that the congress of the United States shall authorize the immediate consideration of such regulatory measures as it may deem necessary to prohibit illicit trafficking in spirituous liquors; and

Be it further resolved, That we urge the president of the United States and each of the Ohio senators and congressmen to lend their aid and support to enactment of such legislation at the earliest possible time; and

Be it further resolved, That copies of this joint resolution be transmitted to the president of the United States, to both the United States senators and each member of congress from Ohio, and to the chairman of the house and senate committees of the congress of the United States which have the proposed legislation under consideration.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted December 8, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the
13th day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State

File No. 1.

(Senate Joint Resolution No. 1)

JOINT RESOLUTION

Relative to a committee to wait upon the governor.

Be it resolved by the General Assembly of the State of Ohio, That a committee of three on the part of the Senate and three on the part of the House of Representatives be appointed to notify the governor that the general assembly is now in special session in obedience to his call and ready to receive any communication he may desire to transmit.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted December 6, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of December, A. D. 1933.

GEORGE S. MYERS,
Secretary of State.

File No. 2.

(Senate Joint Resolution No. 2)

JOINT RESOLUTION

Relative to recess.

Be it resolved by the General Assembly of the State of Ohio, That when the general assembly recesses on Friday, December 22, 1933, it shall recess until 1:30 o'clock p. m., Tuesday, January 30, 1934.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted December 22, 1933.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 3.

(Senate Joint Resolution No. 3)

JOINT RESOLUTION

Relative to adjournment.

Be it resolved by the General Assembly of the State of Ohio, That when the General Assembly adjourns on Wednesday, February 7, 1934, it shall adjourn until 1:30 o'clock p. m., Tuesday, February 13, 1934.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted February 7, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 14th day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 4.

(Amended Senate Joint Resolution No. 4)

JOINT RESOLUTION

Relative to recess.

Be it resolved by the General Assembly of the State of Ohio, That when the General Assembly adjourns on Friday, February 16, 1934, it shall recess until Tuesday, March 6, 1934, at 1:30 o'clock, p. m.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted February 16, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 20th day of February, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 5.

(House Joint Resolution No. 10)

JOINT RESOLUTION

Relative to the placing of a bronze tablet on the state house in commemoration of the seventy-fifth anniversary of the speech of President Lincoln in the state house grounds.

WHEREAS, The young republican club of Columbus, Ohio, is deeply interested in commemorating the one hundred twenty-fifth anniversary of the birth of President Lincoln and the seventy-fifth anniversary of a speech delivered by President Lincoln on the state house grounds in Columbus, said speech having been delivered in 1859 at the invitation of the young men's republican club of Columbus; and

WHEREAS, It is desirable that the memory of the speech then delivered by President Lincoln be forever perpetuated; and

WHEREAS, There is at the present time no mark in the state house grounds commemorating either the birth or said speech of President Lincoln; now, therefore, be it

Resolved by the General Assembly of the State of Ohio, That the young republican club of Columbus be permitted to place a bronze tablet on the facade of the state house commemorating the birth and said speech of President Lincoln. The inscription on said tablet and the size and location thereof shall meet with the approval of the director of public works.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Adopted February 16, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 20th day of February, A. D. 1934.

GEORGE S. MYERS,

Secretary of State.

File No. 6.

(House Joint Resolution No. 17)

JOINT RESOLUTION

Relative to adjournment.

Be it resolved by the General Assembly of the State of Ohio, That when the General Assembly adjourns on Wednesday, March 14, 1934, it shall adjourn until Wednesday, March 21, 1934, at 1:30 o'clock p. m.

KEITH LAWRENCE,

Speaker Pro Tem. of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Adopted March 14, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 28th day of March, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 7.

(House Joint Resolution No. 22)

JOINT RESOLUTION

Relative to joint convention of the General Assembly.

Be it resolved by the General Assembly of the State of Ohio, That the two houses of the general assembly meet in joint convention on Wednesday, March 28, 1934, at 2 o'clock p. m., for the purpose of receiving the Honorable George White, governor of Ohio, who will address the assembly in joint convention assembled.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted March 28, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 3rd day of April, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 8.

(Senate Joint Resolution No. 7)

JOINT RESOLUTION

Relative to printing at Ohio penal institutions.

WHEREAS, During the regular session of the Ninetieth General Assembly, there was passed House Bill No. 545 regulating printing in the Ohio penitentiary at Columbus, whereby whatever printing of any kind is done or performed shall be done and performed solely for the use of the penitentiary or the state department of public welfare; and

WHEREAS, It has been reported that certain printing equipment in the penitentiary has been transferred to the printing plant of the Ohio state reformatory at Mansfield to counteract the purposes of House Bill No. 545 in limiting the activities of prison labor; and

WHEREAS, Information is available to the effect that certain printing has been done at the penitentiary for private individuals and clubs in direct violation of law; and

WHEREAS, Private industry has been placed in competition with convict labor through the printing of private publications; now, therefore,

Be it resolved, By the Senate and House of Representatives of the state of Ohio, that a special committee, consisting of Senators Paul Yoder and Philip Wolfe, from the Senate, and Messrs. Joseph Cassidy and George Harter, from the House of Representatives, be named to investigate the manner in which the laws are being violated at these penal institutions. For the purpose of enabling the committee hereby created to discharge the duties heretofore enumerated such committee is hereby given full power and authority to compel the attendance of witnesses, the production of all books of account, records, papers, documents, files and all other writings whatsoever by officials of these institutions, private individuals or executives of any other organizations at any and all hearings held by this committee, and this committee is hereby given authority to hold hearings at any place or places within the state of Ohio at the discretion of the committee, and to employ necessary legal, stenographic and other help; and

Be it further resolved, That the expenses of said investigation be paid from the joint committee fund of the Senate and House of Representatives.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Adopted April 5, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 10th day of April, A. D. 1934.

GEORGE S. MYERS,

Secretary of State.

File No. 9.

(House Joint Resolution No. 6)

JOINT RESOLUTION

Memorializing Congress, relative to the passage of the Frazier bill, providing for the liquidating and refinancing of agricultural indebtedness.

WHEREAS, It is the sense of the members of the Ohio General Assembly, that the government of the United States should perform its solemn promise and place American agriculture on the basis of equality with other industries by providing an adequate system of credit, and that adequate legislation to that end should be adopted at the earliest possible date.

WHEREAS, Unless immediate relief is given, hundreds of thousands of farmers will lose their farms and their homes and millions more will be forced into our cities and villages, and the army of unemployed will necessarily increase to alarming proportions; and

WHEREAS, The price of agricultural products during recent years has in fact been far below the cost of production; and

WHEREAS, There is no adequate way of refinancing existing agricultural indebtedness and the farmers are at the mercy of their mortgagees and creditors throughout this state and nation; and

WHEREAS, Senate Bill No. 457, introduced in the senate of the United States by Senator Lynn J. Frazier of North Dakota, provides for the liquidating and refinancing of agricultural indebtedness and provides for a reduced rate of interest for the same through the federal farm loan system and the federal reserve bank system; and

WHEREAS, The provisions of this bill will have a vital effect upon the agricultural industry of the state of Ohio; and

WHEREAS, At the present time many loans relating to the agricultural industry should bear a reduced rate of interest; and

WHEREAS, Agriculture is the basic industry of this country and there can be no sound business prosperity until agriculture is put on an equality with other industries; now, therefore,

Be it resolved, That it is the sense of your memorialists, the members of the Ohio general assembly, that the congress of the United States should enact the provisions of the said Senate Bill No. 457; and

Be it further resolved, That a copy of this memorial, duly authenticated, be sent by the clerk of the House of Representatives to the senate and house of representatives of the United States and to each of the senators and representatives of Ohio in congress, and to United States Senator Lynn J. Frazier, the senator who introduced the bill.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted May 3, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 7th day of May, A. D. 1934.

File No. 10. GEORGE S. MYERS,
Secretary of State.

(House Joint Resolution No. 32)

JOINT RESOLUTION

Relative to joint convention of the general assembly.

Be it resolved by the General Assembly of the State of Ohio, That the two houses of the general assembly meet in joint convention on Tuesday, November 20, 1934, at 2 p. m. for the purpose of receiving any message or communication which the governor may desire to transmit; and be it further

Resolved, That the Hon. George White, Governor of Ohio, be, and hereby is invited to appear and address the assembly in joint convention assembled.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted November 19, 1934

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of November, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 11.

(House Joint Resolution No. 25)

JOINT RESOLUTION

Memorializing the congress of the United States of America to enact legislation assuming the payment of the maintenance cost and the remaining bonded indebtedness of the Miami conservancy district of Ohio.

WHEREAS, The entire state of Ohio in general, and the Miami valley in particular, in the year 1913, was visited by a flood of unparalleled devastation and destruction, in which flood the lives of more than 225 people were lost and millions of dollars of property was destroyed in the Miami valley; and

WHEREAS, The progressive and public spirited citizens of the Miami valley conceived and were instrumental in enacting legislation known as the "Conservancy Act of Ohio" which has served as model legislation for other states of these United States; and

WHEREAS, The Miami conservancy district, organized and existing under the authority of said act, comprising the territory within the counties of Butler, Clark, Greene, Hamilton, Miami, Montgomery, Preble, Shelby and Warren with a total area of 3386 square miles and with a total population of 1,227,236, has completed a flood control project at an initial cost of \$29,712,991.38; and

WHEREAS, The Miami Conservancy district issued and sold bonds in a total sum of \$33,890,909.83; and

WHEREAS, Said district, to date, has collected from the property owners therein approximately \$34,000,000 in taxes; and

WHEREAS, Approximately \$25,000,000 of the initial cost of said project remains unpaid; and

WHEREAS, The annual tax levy for maintenance, principal, interest and statutory contingent fund approximates \$2,790,000; and

WHEREAS, The unprecedented depression has made it impossible for many land owners to pay the assessments against their property; and

WHEREAS, The assessments delinquent in said district as of December 31, 1933, were in the sum of \$1,345,412.81; and

WHEREAS, The assessments have been increased to cover increasing delinquencies; and

WHEREAS, Many property owners in said district are in imminent danger of losing their homes by reason of such tax burdens; and

WHEREAS, The United States of America has embarked on a general program of flood control and water conservation; and

WHEREAS, The Miami conservancy district is located at the headwaters of a tributary of the Mississippi river; and

WHEREAS, The flood control in said district redounds to the benefit of the entire Mississippi valley and is an important link in the chain of the flood control plans of the national government; therefore, be it

Resolved by the Ninetieth General Assembly of the State of Ohio, That the congress of the United States of America is hereby requested to enact legislation whereby the United States of America will assume the payment of the maintenance cost and the remaining bonded indebtedness of the Miami conservancy district of Ohio; and, be it further

Resolved, That copies of this joint resolution be transmitted to the president of the United States, to both the United States senators and each member of congress, from Ohio.

FRANK CAVE,
Speaker of the House of Representatives.
CHARLES SAWYER,
President of the Senate.

Adopted November 21, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 23rd day of November, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 12.

(Amended Senate Joint Resolution No. 11)

JOINT RESOLUTION

To create a committee to investigate the subject of conservation laws and revise, unify and recodify the laws of this state governing conservancy districts, metropolitan park districts, sanitary districts, canal districts, drainage districts and any similar districts or subdivisions.

WHEREAS, The governor in his message to this special session of the Ninetieth General Assembly has directed attention to the conservation laws of the state and recommended that the laws governing separate districts and subdivisions be revised, unified and recodified; and

WHEREAS, The state of Ohio is now cooperating with the government of the United States in flood control and conservation of natural resources, and is planning to cooperate further in reforestation, control of soil erosion, establishment of park areas, and providing water supplies for industrial purposes; and

WHEREAS, There are in existence in this state five or more separate laws covering conservancy districts, park districts, sanitary districts, canal districts, drainage districts and other provisions for conservation of natural resources; and

WHEREAS, It has been found that it is frequently expedient and advisable for one of such districts or subdivisions to exercise the powers granted other similar districts; and

WHEREAS, It would be inexpedient and uneconomical to have overlapping assessment districts in order to realize the benefits of different districts in the same territory; and

WHEREAS, A coordination of all such districts and subdivisions would effect an economy of operation and simplify procedure; therefore, be it

Resolved by the General Assembly of the State of Ohio: That a committee of five members be appointed consisting of one member to be appointed by the president of the Senate, one member to be appointed by the speaker of the House, and three members to be appointed by the governor, to investigate the subject of conservation laws and revise, unify and recodify the laws of this state governing conservancy districts, park districts, sanitary districts, canal districts, drainage districts and other similar districts and subdivisions, and all laws providing for conservation of natural resources. Such committee shall meet after its appointment and select a chairman and proceed at once with its duties. Such committee is empowered to employ a clerk and all necessary stenographers.

Each department, institution, bureau or commission of the state government is hereby authorized and required to advise and give such aid and assistance to the committee as it may require. Such committee shall keep a record of its proceedings and prepare a report of its findings and recommendations, and file them with the governor not later than February 1, 1935.

Upon receiving such report, the governor shall transmit the same to the general assembly, together with such recommendations and suggestions as he may desire to make for it to consider and act upon.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted December 7, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 12th day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 13.

(House Joint Resolution No. 38)

JOINT RESOLUTION

Relative to adjournment.

Be it resolved by the General Assembly of the State of Ohio, That when the general assembly adjourns on Friday, December 7, 1934, it shall be until Wednesday, December 12, 1934, at 10 o'clock a. m., and be it further

Resolved, That when the Senate and House of Representatives adjourn December 12, 1934, the general assembly shall adjourn sine die.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted December 7, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 12th, day of December, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 14.

THIRD SPECIAL SESSION
OF THE
Ninetieth General Assembly of Ohio

Begun and Held in the City of Columbus, Ohio, June 27, 1934, to
June 29, 1934, Inclusive.



STATE OF OHIO
EXECUTIVE DEPARTMENT
OFFICE OF THE GOVERNOR
COLUMBUS

PROCLAMATION

WHEREAS, Article 3, Section 8 of the Constitution of Ohio vests authority in the Governor, on extraordinary occasions, to convene the General Assembly in special session, said section reading as follows:

“The Governor on extraordinary occasions may convene the General Assembly by proclamation and shall state in the proclamation the purpose for which such special session is called, and no other business shall be transacted at such special session except that named in the proclamation, or in a subsequent public proclamation, or message to the General Assembly issued by the Governor during said special session, but the General Assembly may provide for the expenses of the session and other matters incidental thereto.”

WHEREAS, the years of the depression and the consequent business decline have placed a strain on the building and loan institutions of the State, have worked a severe hardship on the depositors and shareholders of these companies, which the administration has made every effort to relieve; and

WHEREAS, Federal agencies now offer the possibility of making funds available through Federalization and insurance of deposits and shares by reorganization, thus enabling the suffering depositors and shareholders to obtain help; and

WHEREAS, it is found necessary to enact such legislation making these funds available,

Now, therefore, I, George White, Governor of said State, by virtue of the authority vested in me by the Constitution of Ohio, do find and declare that an extraordinary occasion has arisen and by reason thereof do hereby convene the Ninetieth General Assembly of Ohio in special session at the State House in Columbus, at 1:30 o'clock p. m., on June 27th, 1934, in the year of Our Lord, One Thousand Nine Hundred and Thirty-four to consider legislation for the accomplishment of the following purpose:

To amend and supplement the Building and Loan Laws of Ohio.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and caused the Great Seal of the State of Ohio to be affixed at Columbus, this sixteenth day of June, in the year of Our Lord, One Thousand Nine Hundred and Thirty-four.

[SEAL]

GEORGE WHITE,
Governor.

GENERAL LAWS

(Amended Senate Bill No. 1)

AN ACT

To amend and revise the laws relating to building and loan associations; and for such purposes to amend sections 677-2a, 682, 683, 9649, 9651, 9653, 9655, 9656, 9657, 9660, 9665, 9671, 9672, 9673, and 9674 of the General Code, to supplement section 154-39 of the General Code by the enactment of a supplemental section 154-39a, to supplement section 693 by the enactment of a supplemental section 693-1, to supplement section 9646 of the General Code by the enactment of supplemental sections 9646-1, 9646-2, 9646-3, 9646-4, 9646-5 and 9646-6, of the General Code, and to supplement section 9674 of the General Code by the enactment of supplemental sections 9674-1, 9674-2 and 9674-3 of the General Code, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 677-2a, 682, 683, 9649, 9651, 9653, 9655, 9656, 9657, 9660, 9665, 9671, 9672, 9673, and 9674 of the General Code are hereby amended, section 154-39 of the General Code be supplemented by the enactment of supplemental section 154-39a, section 693 of the General Code be supplemented by the enactment of supplemental section 693-1, section 9646 of the General Code be supplemented by the enactment of supplemental sections 9646-1, 9646-2, 9646-3, 9646-4, 9646-5 and 9646-6, of the General Code, and section 9674 of the General Code be supplemented by the enactment of sections 9674-1, 9674-2 and 9674-3, of the General Code, said amended and supplemental sections to read as follows:

Divulging information or issuing false report; penalty.

Sec. 677-2a. Whoever, being the superintendent of building and loan associations, a deputy, assistant or clerk in his employ or an examiner, fails to keep secret the facts and information obtained in the course of an examination, or by reason of his official position, except when the public duty of such officer requires him to report upon or take official action regarding the affairs of the association so examined, or wilfully makes a false official report as to the condition of such association, shall be removed from office and shall be fined not more than five hundred dollars, or, imprisoned in the penitentiary not less than one year nor more than five years, or both. Nothing in this section shall prevent the proper exchange of information relating to building and loan associations and the business thereof, with the representatives of building and loan departments of other states, or the federal home loan bank board ***. Any official,

violating any provision of this section, in addition to the penalties therein provided shall be liable, with his bondsmen, in damages to the person or corporation injured by the disclosure of such secrets.

Semi-annual reports; superintendent may require report; accounts; audit.

Sec. 682. Every building and loan association doing business in this state, shall *** on June 30 and December 31 of each year, or within forty days thereafter, *** make a *** report in writing of the affairs and business of the association for the preceding half year, showing its financial condition at the end thereof. *The superintendent of building and loan associations may, at any time, by written order mailed to the secretary thereof, require any association to submit to him within a reasonable time specified in the written order a report concerning its real estate (other than the appraisals required by section 6974-1 of the General Code) and other assets. Any such association refusing or neglecting to file any report herein required within the time specified shall pay a penalty of one hundred dollars for every day that such default shall continue and the superintendent may maintain an action in the name of the state of Ohio to recover such penalty which, upon its collection, shall be paid into the state treasury to the credit of the fund created by section 691 of the General Code.*

Every association shall keep and maintain adequate and correct accounts. The superintendent, if dissatisfied with the form of accounting or other records used by any association, may prescribe the form thereof. The superintendent may demand at any time, but not more often than once a year, and at the expense of the association, that its accounts be audited by a qualified accountant or accountants not otherwise employed by the association.

Form, contents and time of filing reports; publication.

Sec. 683. The *** reports required in the preceding section shall be in such form and contain such information as is prescribed by the superintendent of building and loan associations. *** They shall be sworn to by the secretary to the best of his knowledge and belief and *** their correctness attested by at least three directors or an auditing committee appointed by the board. The original *semi-annual reports* shall be filed with the superintendent of building and loan associations within forty days after the close of the *** *respective half year*. Such an abstract thereof as the superintendent requires shall be posted for sixty days in the office or meeting place of such association and a statement of assets and liabilities shall be published in a newspaper or periodical, regularly issued and of general circulation in the county in which such association is located. Where an association is in process of liquidation the liquidating officer or officers shall make all reports to the superintendent of building and loan associations that are required by law from solvent associations.

Issue of stock; payments; stock credits; right to vote.

Sec. 9649. To issue stock to members upon certificates or upon written subscription on such terms and conditions, *consistent with the provisions of this chapter*, as the constitution and by-laws provide, but no initiation or membership fee shall be charged and if the stock is sold at a premium all such premiums shall be placed in the reserve fund of the association. *All amounts, excepting fines and premiums, paid in by a member, as such, on any one account, together with all credits thereon, shall be considered payments on a stock subscription, and the aggregate of such payments and credits, less any charges thereto, shall constitute a stock credit of such member for the purposes of this chapter.* Each member may vote his stock or fractional part thereof to the extent and in the manner provided by the constitution and by-laws, *** and each member *** may cumulate his votes in the election of directors. *Nothing herein contained shall be construed to prohibit the issuance of permanent stock.*

Repurchase of stock credits; order of payment of applications; dividends.

Sec. 9651. To permit members to *** *have their stock credits repurchased by the association in part or in full, at any time, and to require members to file applications therefor. Upon the receipt of such applications for repurchase, the association shall number and file the same in the order received and shall, within thirty days from the receipt of an application, either pay the holder the amount thereof in part or in full as requested, in the order filed, or apply at least one-third of the cash receipts of the association received thereafter (after making proper provision for the payment of interest on deposits, dividends paid on stock and stock deposits, borrowed money and taxes) from all sources except borrowed money, the proceeds from the sale of assets, and the proceeds derived from foreclosure proceedings where the association is the purchaser, to the retirement of such applications in numerical order. Provided, however, that the board of directors shall have an absolute right to pay out of said one-third of said cash receipts or out of any other funds, in respect of any application, not exceeding one hundred dollars of any one stock account in any one month in any order; and provided further, that if any stockholder applies for the repurchase of more than one thousand dollars of any stock account or accounts he shall not be paid in excess of one thousand dollars in order when reached, subject to the foregoing provisions of this section, and his application shall be charged with such amount and shall be renumbered and placed at the end of the list of applications for repurchase and thereafter, upon again being reached, shall be paid a like amount, but not exceeding the amount of his stock account; and until paid in full shall continue to be so paid, charged, renumbered, and replaced at the end of the list until paid in full. Stockholders whose stock accounts, or parts thereof, are repurchased, shall thereupon be relieved of all liability with reference thereto. Stockholders filing written application for the repurchase of their stock credits shall remain stockholders until paid, and shall not become creditors. Dividends upon the stock credit of any stockholder, to the extent of the amount of the application to repurchase,*

shall be discontinued while such application remains upon a list for the repurchase of stock credits; provided that dividends that would otherwise be paid upon such stock credits shall not be discontinued, notwithstanding the application of repurchase, in case said application is withdrawn in consideration of restoration of said dividends. The repurchase value of the stock credit so requested to be repurchased shall be the amount thereof as defined by section 9649 of the General Code. In the event that the stock credit proposed to be repurchased is pledged with the association as collateral security for the payment of a loan, the amount of such loan, plus all interest and lawful charges thereon, shall be deducted from the repurchase value before any amount is paid to the member. No repurchase notice shall be deemed to have been received or to be valid on account of any stock credits which have been transferred on the books of the association within a period of sixty days preceding the date of such notice of repurchase.

Provided, however, that whenever and so long as the association is on notice, it may refuse to repurchase stock credits. Provided further that associations having deposits greater than the aggregate amount of stock credits, reserve, and undivided profits, shall not repurchase stock credits whenever and so long as the association has on file unsatisfied applications for the withdrawal of deposits.

Cancellation.

Sec. 9653. To cancel shares and parts of shares of stock upon which the credits have been *** repurchased, or upon which loans have been repaid, and reissue them as new stock.

Property, leasing and holding of; limitations.

Sec. 9655. Without prejudice to the generality of the powers conferred by section 9668 of the General Code, to *** lease, acquire, hold, encumber, convey and rent such real estate and personal property as is necessary for the transaction of its business, or necessary to enforce or protect its securities ***, subject to the following limitations:

A. No association shall permit title to any real estate or any undivided interest therein, of which it is in fact the owner, or the consideration for the purchase or other acquisition of which shall have moved directly or indirectly from the association, to be or remain vested of record, or be carried on the books of the association, in the name of any other corporation or person, except with the written approval of the superintendent. No association shall take a purchase money mortgage for all or a substantial part of the purchase price of any real estate except in the case of a bona fide sale of such real estate to the purchaser or purchasers executing such purchase money mortgage.

B. No association shall own or hold any real estate (other than such real estate as it occupies for its accommodation in the transaction of its own business, or such real estate as it partly so occupies and partly leases to others) for a period longer than five years after the acquisition thereof by the association nor, in the case of real estate owned or held on the effective date of this act, for a period longer than five years after such effective date; but the superintendent may, upon application of an

association, grant to it in writing the power to hold such real estate for a longer period. *Provided that real estate sold on contract, but with title remaining in the name of the association, shall not be deemed real estate for the purpose of this paragraph.*

C. *The cost of the real estate, including the building or buildings thereon, of which an association shall hereafter acquire ownership and shall occupy for the transaction of its business, or partly so occupy and partly lease to others, together with the cost of furniture and fixtures therein, which shall belong to the association, and the cost of all additional investments therein, shall not exceed, in the aggregate, five per cent of the total amount paid in by its stockholders and depositors at the time of the acquisition of such property, or the making of such additional investment and in no event more than five hundred thousand dollars. In the case of property owned and so used on the effective date of this act, no association shall increase its investment therein beyond the amounts prescribed herein, except with the written approval of the superintendent. All such real estate shall be owned in fee simple.*

Borrowing money; renewal of loans.

Sec. 9656. *To borrow money *** to a total amount not exceeding ten per cent of the amount paid in by stockholders and depositors at the time the money is borrowed and an additional twenty per cent of the amount so paid in from a federal home loan bank or, for the purpose of reorganization and with the written approval of the superintendent, from any other source; provided that no association may borrow more than ten per cent of the amount so paid in by stockholders and depositors for the purpose of paying applications for the withdrawal of deposits and the repurchase of stock credits. Provided, further, that nothing herein shall prevent an association from renewing loans contracted on or before the effective date of this act, or renewals thereof.*

Loans; enumeration of securities.

Sec. 9657. *To make loans to members and others on such terms and conditions as may be provided by the association and as are provided by the limitations of this section, and upon the following securities only:*

First.—*Obligations secured by mortgage or deed of trust on real estate *** which mortgages or deeds of trust *** shall be made direct to the association ***. Such obligations (except for taxes and assessments not then payable) shall be first liens on real estate. *** Nothing herein, however, shall prevent an association organized under chapter 1, division 4, of the General Code, from accepting additional security other than that herein provided where the primary and principal security is a first mortgage or deed of trust on real estate ***. All such obligations shall be subject to the following specific limitations:*

A. With respect to the security:

(1) *Such real estate shall be improved residential property or a combination of residential and business property, or a farm or farms under cultivation, except as hereinafter provided.*

(2) Such real estate shall be located within fifty miles of the principal or branch office of the association.

(3) No leasehold interest shall be eligible as the primary or principal security.

(4) Not more than twenty thousand dollars shall be loaned on the security of any one such property, except as hereinafter provided.

(5) The amount loaned shall not exceed sixty-six and two-thirds per cent of the fair value of such real estate as determined by the appraisal committee of the association. Such loans must provide for weekly or monthly payments, to include interest and principal installments, at not less than one per cent of the original loan per month; except that loans may be granted without provision for amortization in cases where the period of the loan does not exceed three years and the amount does not exceed fifty per cent of the fair value of such real estate as determined by the appraisal committee of the association.

(6) The provisions of sub-paragraphs (1), (4), and (5) of this paragraph to the contrary notwithstanding, but subject to all other requirements of this paragraph, an association may lend not to exceed fifteen per cent of its assets upon any real estate upon which one or more buildings have been permanently erected; but in each such case the value of such building shall be not less than one half the entire value of the real estate, and the amount loaned shall not exceed fifty per cent of the fair value of such real estate as determined in each instance by the appraisal committee of the association. Such loans must provide for weekly or monthly payments, to include interest and principal installments, at not less than one per cent per month; except that loans may be granted without provision for amortization in cases where the period of the loan does not exceed two years and the amount does not exceed forty per cent of the fair value of such real estate as determined by the appraisal committee of the association.

(7) In respect to any loan made upon the security of real estate where it is agreed or contemplated that improvements will be made thereon, to become a part of such security, such real estate shall be deemed to be "improved" within the meaning of this paragraph and the value of such improvements shall be included in the appraisal value of such real estate; provided, however, that during the period of construction, the amount advanced by the association in respect to such loan shall not exceed the actual cost of such building or buildings to such time of advancement.

(8) Nothing herein shall be construed to apply to a purchase money mortgage taken by an association upon real estate sold by it, or to a mortgage held by an association to secure a debt previously contracted, or to prevent or diminish loss with respect to loans existing on the effective date of this act, or renewals thereof.

B. No association shall, directly or indirectly, loan to any one corporation or person, already primarily indebted to the association (unless such indebtedness has been subsequently assumed by another person or corporation) a total amount which, together with the amount to be loaned,

NOTE:—The word "notwithstanding" in the second line of paragraph (6) of Sec. 9657 appears as it is spelled in the enrolled bill. [Editor.]

exceeds two per cent of the amount standing on its books to the credit of its shareholders and depositors on account of shares and deposits, nor an amount in excess of two hundred and fifty thousand dollars, but any association may grant a mortgage loan on one property to an amount of fifteen thousand dollars, regardless of such two per cent limitation. Nothing herein shall operate to prevent an association from renewing loans standing on its books on the effective date of this act, or renewals thereof.

C. *No association shall grant a mortgage loan unless it shall first have obtained a written application (the form of which shall include all items prescribed by the superintendent) signed and sworn to by the person for whose benefit the application is made.*

D. *Every appraisal made by the appraisal committee shall be written in ink, indelible pencil, or typewriting, on forms which shall include all items prescribed by the superintendent. Every appraisal report must be signed in ink by the appraisers. Such reports shall be kept by the association in such form as to be made available at all times to the examiners or other agents of the superintendent.*

Second. *Obligations secured by pledge of stock or of deposits in such association, but such loans hereafter made shall not exceed *** eighty per cent of the face value of such stock or deposits: Provided, that no loan may be granted upon non-withdrawable stock as security and that no association may grant loans on stock or deposits so long as it has on file applications, more than thirty days old, for the repurchase of stock or the withdrawal of deposits. Nothing herein shall operate to prevent an association from renewing such loans standing on its books on the effective date of this act.*

Third. *Obligations secured by pledge of any of the securities provided for in section 9660 of the General Code not to exceed, however, ten per cent of the assets of the association.*

Fourth. *Building and loan companies that have been making loans primarily on other securities than those named in the above sections continuously since January 1, 1913, are authorized to continue the loaning on such securities.*

No association shall make any loan to any of its officers or directors and shall not, except with the written approval of the superintendent, buy from or sell to them any real estate, mortgage loan, or other kind of investment: provided, that with the approval of the directors not interested in such loan, except as director, any director or officer may be granted a loan on his own home, under the procedure and limitations provided in this section. Nothing herein shall operate to prevent an association from renewing such loans standing on its books on the effective date of this act.

Investment of idle funds.

Sec. 9660. *To invest: (a) without limitation any of its idle funds, *** in bonds or interest bearing obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest: (b) not to exceed ten per cent of its assets in bonds or interest bearing obligations of the District of*

Columbia, or of the state of Ohio, or of any county, township, school district, or other political division in the state of Ohio, or of any incorporated city or village in the state of Ohio, or in farm loan bonds issued under the provisions of the act of congress known as the federal farm loan act, approved July 17, 1916, and amendments thereto, and to invest any of its funds in the notes, debentures and bonds of the federal home loan bank issued under the provisions of the act of congress known as the federal home loan bank act, approved July 22, 1932, and any amendments thereto, and to invest any of its funds in bonds or other securities issued under the provisions of the act of congress known as the home owners' loan act of 1933, and any amendments thereto; and any such other securities as now are or hereafter may be accepted by the United States to secure government deposits in national banks: *** (c) and to acquire in exchange for eligible *real estate*, home mortgages and other obligations and liens secured by real estate, bonds or other securities issued by the home owners' loan corporation under the provisions of the act of congress known as the home owners' loan act of 1933, and any amendments thereto.

Dissolution.

Sec. 9665. To dissolve the corporation when by a majority vote of the stock entitled to be voted under its constitution and by-laws, which shall be consistent with the provisions of section ninety-six hundred and forty-nine, its continuance is deemed to be no longer desirable, but subject to the contract rights of its borrowers, and the vested rights of its members.

No association shall have the right to dissolve until after it has filed an application to dissolve, with the superintendent of building and loan associations of Ohio and said superintendent consents in writing to such dissolution and certifies, upon examination of said association, that it is in a safe and sound condition.

Upon receipt of such consent and certificate the association shall be authorized to file in the office of the secretary of state a certificate signed by the president or a vice-president and the secretary or an assistant secretary, verified by their oath stating (1) the name of the corporation, (2) the place where its principal office is located, (3) the names and post office addresses of its directors and officers, and if any post office address be in a city, the street and number or other particular description thereof (4) that it elects to wind up and dissolve, (5) that they have been authorized to execute and file such certificate by a resolution adopted as above provided.

Said certificate before being filed shall have the approval of the superintendent endorsed thereon.

Upon the filing of said certificate all proceedings relating to the dissolution of such association shall be governed and controlled by the provisions of sections 8623-80 to 8623-83 inclusive, of the General Code.

Reserve fund.

Sec. 9671. The amount to be set aside to the reserve fund, for the payment of contingent losses shall be determined by the board of direc-

tors, but in all permanent or perpetual associations, at least five percent of the net earnings shall be set aside each year to such fund until it reaches at least *ten **** percent of the total assets. All losses shall be paid out of such fund until it is exhausted. When the amount in such fund falls below *ten **** percent of the assets as aforesaid, it shall be replenished by annual appropriations of at least five percent of the net earnings as hereinbefore provided until it again reaches such amount. *Provided, that if the reserve fund of an association, which has deposits greater than the aggregate amount of stock credits, reserve, and undivided profits, exceeds at any time three percent of the total assets of the association, and thereafter declines to three percent of such assets, whenever, and as long as, such reserve fund amounts to less than three percent of such total assets, the association shall pay no dividends on its stock.*

Expenses, how paid.

Sec. 9672. All expenses of such association shall be paid out of the gross earnings only, and so much of the earnings as may be necessary must be set aside each year for such purpose. **** In case an association acquires real estate as a result of default in a mortgage, whether by deed or by foreclosure, amounts paid out in court costs and taxes at the time such real estate is acquired and maintenance costs during the first six months after such real estate is acquired, may be charged to the reserve fund. An association may levy a reasonable charge upon any corporation or person applying for a mortgage loan, for its services incident to the loan, for which such real estate is given as security; for extending the period of maturity of a loan or otherwise readjusting or refinancing it; and for any other action by the association permitted or required by law with respect to such loans. All such charges, except reasonable attorneys' fees for legal services, must be made by the association directly and shall be accounted for on the books of the association. The borrower shall be furnished a statement of such charges and a copy shall be kept in the records of the association.*

Dividends.

Sec. 9673. After payment of expenses and interest, a portion of the earnings to be determined by the board of directors, annually or semi-annually, shall also be placed in the reserve fund for the payment of contingent losses, as hereinbefore provided, and a further portion of such earnings to be determined by the board of directors, shall be transferred as a dividend annually or semi-annually, in such proportion to the credit of all members as the corporation by its constitution and by-laws provides, to be paid to them at such time and in such manner in conformity with this chapter as the corporation by its constitution and by-laws provides. Any residue of such earnings *after credit to the reserve fund provided for in section 9671 and not declared as dividends, if any, may be held as undivided profits to be used as other earnings, except that such undivided profit fund at no time shall exceed *** five percent of the total assets of the association.*

Losses, how met.

Sec. 9674. All losses shall be *** met by the application thereto of the following, in the order indicated:

A. The reserve fund provided for in sections 9671 and 9659 of the General Code.

B. The "undivided profit fund" provided for in sections 9673 and 9659 of the General Code.

C. The capital stock.

Building and loan advisory board; members; liability; meetings; powers and duties.

Sec. 154-39a. A. There is hereby created in the department of commerce, division of building and loan associations, a building and loan advisory board which shall consist of seven members. The superintendent shall be a member of such board and its chairman and executive head. The remaining six members shall be appointed by the governor, by and with the advice and consent of the senate, and any of them may be removed by the governor, whenever, in his judgment, the public interest may require. In the case of such removal, the governor shall file with the superintendent a statement of the cause of such removal. Of the members of such board first appointed, two shall be designated by the governor to serve until February 1, 1935, two until February 1, 1936, and two until February 1, 1937. After the second Monday in January in the year 1935 and each year thereafter the governor shall appoint two members, each of whom shall serve for a term of three years commencing on the first day of February, and until his successor shall be appointed and qualified. In the case of a vacancy in the office of any such member, the governor shall appoint his successor for the unexpired term. Of the six appointive members of the board, three and only three shall be active building and loan executives in associations organized and transacting business under the laws of the state of Ohio, one from each of the following groups, to be determined according to the total resources of such associations as shown by the report of assets and liabilities last received by the superintendent prior to the making of any appointments, to-wit:

Group one, all in excess of five million dollars;

Group two, all in excess of one million dollars and not exceeding five million dollars;

Group three, all not exceeding one million dollars.

B. Neither the superintendent nor a member of the board shall be liable or held liable in any civil or criminal suit, action or proceeding for any mistake or error of judgment or discretion in any action taken or omitted by him in good faith.

C. The board shall hold regular meetings at such times and places as shall be fixed by the board, and shall meet at any time, on call of the superintendent, upon two days' notice, unless the board by resolution shall provide for a shorter notice in the case of meetings called by telegraph, telephone, or otherwise. The members of the board shall receive no salary, but their expenses incurred in the performance of their duties, to-

gether with the compensation and expenses of any employees selected by the board and approved by the superintendent, shall be paid from funds provided for in section 691 of the General Code.

D. The board may, by majority vote, adopt and from time to time amend such by-laws and rules as in its judgment are necessary and proper. It shall select one of its members as secretary, who shall keep a record of all its proceedings.

E. The board shall have full powers:

(1) To advise with and make recommendations to the superintendent on all and any questions pertaining to the issuance of or refusal to issue certificates entitling building and loan associations to be formed and to commence business.

(2) To advise and recommend methods and standards to be used in making examinations of such associations.

(3) To propose methods and standards for the valuation of assets of such associations.

(4) To consider and make recommendations upon any matter which the superintendent may submit to it for recommendation, and pass upon and determine any matter which he shall submit to it for determination.

(5) To submit to the governor proposed amendments to the building and loan laws of this state which it deems desirable.

(6) To exercise such other powers and discharge such other duties as may be vested in or imposed upon it by law.

Reorganization; adoption and filing of plan; contents; appeal from disapproval.

Sec. 693-1. A building and loan association may be reorganized with the written consent of the superintendent of building and loan associations, in the following manner:

The board of directors may adopt a plan of reorganization which may include any change in its articles of incorporation, including changes of issued or unissued shares, which could be effected by amendment to the articles, the increase or reduction of the authorized capital stock, stock credits, and the fully paid and issued capital stock, the determination or redetermination of the fair value to the association of its assets, tangible or intangible, the allotment of a part of the amount, so determined or redetermined to stock credits and fully paid and issued capital stock and a part to the reserve fund, the retention as reserve and undivided profits of all or a part of the existing reserve and undivided profits, the manner, terms, and basis of converting or exchanging shares, and such other details as the board may consider necessary or desirable.

A special meeting of the stockholders shall be called of which notice shall be given to each stockholder at his last known post office address as it appears on the records of the association, whether or not entitled to vote. At such meeting the plan of reorganization, including any amendments of or additions to the plan proposed at such meeting, shall be considered, and a vote shall be taken on the question of its adoption. The adoption of such plan shall require the vote in person or by proxy, of the holders of fifty-one per cent of the stock.

If the plan shall so provide, the board of directors may, within forty-five days after the day on which the vote is taken, rescind the action of the shareholders, if, in the judgment of such board, the consummation of said plan will be against the best interest of the association because of the amount of stock owned by dissenting stockholders or the number thereof:

All dissenting shareholders shall be entitled to relief in the manner and under the conditions provided in section 8623-72 of the General Code, except that when a plan of reorganization includes only a reduction in the authorized capital stock, stock credits, and the fully paid and issued capital stock, the filing of his demand for payment of the fair cash value of his stock credits shall constitute an application for withdrawal or repurchase, and the fair cash value of his stock credits as finally determined pursuant to section 8623-72 of the General Code shall be payable only at such time or times as permitted under his right of withdrawal or repurchase at the time his application to that effect is filed as herein provided.

The plan shall become effective when it shall have been adopted, and approved in writing by the superintendent of building and loan associations and when the president, or a vice-president, and the secretary or assistant secretary, shall sign and file in the office of the secretary of state, a certificate of reorganization, with the consent of the superintendent endorsed thereon, containing a copy of the plan of reorganization and also the following, unless included in such plan:

(a) All statements required by paragraphs 1, 2, 3, and 4 of section 8623-4 of the General Code, to be included in the original articles of incorporation, and any provisions authorized by paragraph 7 of said section 8623-4 which are to remain in effect, or are to be included as part of the plan of reorganization.

(b) A statement of the amount of fully paid and issued capital stock, stock credits and the authorized capital stock before such reorganization.

(c) A statement of the amount of fully paid and issued capital stock, stock credits, and the authorized capital stock after such reorganization.

Such plan of reorganization shall then operate, without the necessity of any further corporate proceedings or action, as an amendment to the articles of incorporation, and, without prejudice to the generality of such power, include all such amendments as are authorized under the provision of section 8623-14 of the General Code, if not prohibited under the provisions of this chapter; the reduction or increase of the authorized capital stock, stock credits, and the fully paid and issued capital stock; the dissolution of the association; its consolidation or merger with one or more associations; and the sale of all or a substantial part of its assets if such corporate proceedings are included in the plan of reorganization.

An association whose plan of reorganization is disapproved by the superintendent may within thirty days thereafter file in the common pleas court of Franklin County, or in the county wherein the association in question has its principal place of business, a petition against the superintendent officially, as defendant, alleging the facts upon which it relies

for a reversal of the action of the superintendent and praying for a reversal thereof. The action of such court under this section shall be final.

Quorum; acts of majority effective.

Sec. 9646-1. A majority of all the directors authorized shall be necessary to constitute a quorum for the transaction of business. Except as otherwise provided herein, or in the constitution of a particular association, the acts of a majority of the directors who are present, at a meeting at which a quorum is present, shall be the acts of the board of directors.

Meetings; notice; minutes.

Sec. 9646-2. The board of directors of every association shall hold a regular meeting, within the county in which its principal place of business is located, at least once in each month. Regular meetings of the board of directors shall be held upon such notice as the by-laws may prescribe. Written notice of every special meeting of the board of directors shall be given to each director unless such notice be waived. When any regular or special meeting is adjourned, it shall be necessary to give notice of the adjourned meeting and of the business to be transacted at such adjourned meeting. The board of directors shall require the secretary of the association to keep complete records of their proceedings in a minute book kept for that purpose. The vote of each director upon each question shall be recorded in the minutes.

Directors, qualifications and salary.

Sec. 9646-3. Every director in a building and loan association shall be a member of such association and upon ceasing to be a member shall cease to be a director. The directors of an association shall be entitled to such compensation for their services as directors as shall be fixed at the annual meeting of stockholders. A director may also be a salaried officer of the association. Provided, that a majority of the directors shall not be salaried officers of the association and that no person may draw a salary as director at the same time he draws a salary as officer.

Fee to officer or employee prohibited; penalty.

Sec. 9646-4. No director, officer, employee or attorney of an association shall, directly or indirectly, stipulate for, or agree or assent to receive, or receive, any money or other thing of value as a fee, commission, or gift from any person or corporation other than the association making the loan, for procuring, or for endeavoring to procure, for such person or corporation, or for performing any service (except reasonable attorneys' fees for services) in connection with any loan from, or any investment by such association. Any director, officer, employee or attorney of an association, who knowingly violates the provisions of this section, shall be fined not more than one thousand dollars for each such offense. A defendant found guilty under this section shall be disqualified from

acting as a director, officer, employee or attorney of any association within this state for a period of five years after the date of such conviction.

Oath of officers, etc.

Sec. 9646-5. Each director, officer, and member of an appraisal committee when appointed or elected, shall take an oath that he will, so far as the duty devolves upon him, diligently and honestly administer the affairs of the association, and will not knowingly violate, or willingly permit to be violated, any of the provisions of law applicable to such association. Such oath shall be subscribed by the person making it, and certified by an officer authorized by law to administer oaths, and immediately transmitted to the superintendent. A copy shall be filed in the records of the association.

Removal of officer, director, etc.; appeal.

Sec. 9646-6. Every director and officer of an association, elected or appointed, and every member of an appraisal committee shall be subject to removal by the superintendent for willful neglect of duty, fraud, or for willful violation of any law governing building and loan associations, after a hearing, written notice of which, together with a statement of charges, shall be sent by registered mail, to such director, officer, or member of an appraisal committee ten days in advance. Pending an investigation by and hearing before the superintendent, such director, officer, or member of an appraisal committee shall not act for the association: provided, that such hearing shall be held not later than fifteen days after notice thereof shall have been sent by registered mail by the superintendent.

Whenever the superintendent issues a removal order, the aggrieved party may, within thirty days after notice of his removal, file in the common pleas court of Franklin county, or of the county wherein the association in question has its principal place of business, a petition against the superintendent officially, as defendant, alleging the facts upon which he relies for a reversal of the action of the superintendent complained of and praying for a reversal thereof. Immediately upon filing such petition, summons shall be issued to the sheriff of Franklin county to be served on the superintendent, returnable within five days from its date (in all other respects such summons shall be made as in civil actions). whereupon the allegations of the petition shall be deemed to stand denied without pleading and the cause shall be advanced and heard without delay. An action under this section shall be deemed to be a special proceeding within the meaning of section 12258 of the General Code, and either party may prosecute error.

Appraisal of real estate and delinquent mortgages.

Sec. 9674-1. At least once in every three years the appraisal committee of each association shall appraise all real estate owned by the association and report its findings thereon to the superintendent and to the directors on forms which shall include all items prescribed by the superintendent. Provided, that on or before April 1, 1935, every association

shall cause such an appraisal of such real estate to be made and reported to the superintendent and to the directors. Whenever interest due an association on account of any mortgage loan carried on its books continues past due and unpaid for a period of one year, and such past due and unpaid interest is in excess of three-fourths of the total interest for such period, the appraisal committee of such association shall forthwith appraise such loan (unless an appraisal thereof has been made within the preceding twelve months) and report its findings thereon to the directors on forms which shall include all items prescribed by the superintendent.

Superintendent may require appraisal, when; procedure; appeal to court.

Sec. 9674-2. Whenever, from an examination or otherwise, it shall appear to the superintendent that the capital of any association is impaired, or that such association is carrying on its books assets in excess of their fair value, he may, upon written notice by registered mail to such association, and at the expense of the association, cause all or any part of the assets of such association as he may designate, to be appraised by two competent disinterested persons, one of whom shall be selected by the superintendent and one by a vote of the majority of the directors of the association. Failure of the directors to act within ten days of the receipt of such notice, shall forfeit their right of selection and authorize and require the superintendent to make such selection. If the two appraisers selected shall, for any reason, fail to agree upon an appraisal they shall select a third appraiser and the decision of two of the three appraisers shall be the appraisal. Should the two appraisers first selected fail within ten days after their disagreement to select the third appraiser, he shall be selected by the superintendent, or, at the option of the association, the presiding judge of the common pleas court (and if there be no presiding judge at such court, then the judge of such common pleas court), of the county in which such real estate is located. Should such association fail to exercise this option within a period of ten days after the two appraisers first selected fail to agree upon the third appraiser, the superintendent shall make the selection. In case three appraisers are appointed, two of them must be residents of the county in which the real estate appraised is located. The compensation of all such appraisers shall be fixed by the superintendent.

The appraisers so selected shall proceed forthwith to estimate the value of all such assets and report their findings in writing, on forms which shall include all items prescribed by the superintendent, two copies of which shall be sent to the superintendent and one to the association.

If the association is aggrieved at any of the findings of the appraisers, it may, within fifteen days thereafter, file in the court of common pleas in the county in which such association is located, an action praying for an amendment of the appraisal and thereupon the court, upon the hearing, shall make a finding as to the fair value the appraisers should have found and his decision shall be final.

Effect of decrease in appraised value.

Sec. 9674-3. If the appraised value of the assets, pursuant to the preceding section, is less than the book value thereof, as theretofore carried by the association, the difference shall constitute a loss of the association, to be met in the manner provided by section 9674 of the General Code; and the directors of such association shall, on receipt of the findings of the appraisers, cause the books of the association to be adjusted in accordance therewith, unless such loss is otherwise compensated for to the satisfaction of the superintendent.

Repeal.

SECTION 2. That existing sections 677-2a, 682, 683, 9649, 9651, 9653, 9655, 9656, 9657, 9660, 9665, 9671, 9672, 9673, and 9674 of the General Code be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity is that the law of Ohio pertaining to building and loan associations is inadequate in that it now permits unsafe and unsound practices which have been clearly demonstrated under prevailing economic conditions. No adequate law in the state of Ohio permits reorganization of building and loan associations so as to have their capital structure in such shape so as to inspire the confidence of the people, and no method under the existing law to permit the rehabilitation of building and loan associations whose capital is impaired. The law is at present inadequate in the requirements of reserve necessary to be carried by building and loan associations and in its protection to the depositor under his withdrawal rights. The enactment of this law accomplishes the above results and will assist in relieving the widespread distress now prevailing in many communities in the state. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 1.

(Amended Senate Bill No. 2)

AN ACT

To amend section 9660-1 of the General Code and to supplement section 9660 of the General Code by the enactment of supplemental sections 9660-2, 9660-3 and 9660-4 of the General Code, relating to the conversion of domestic building and loan associations into federal savings and loan associations, and the purchase by domestic building and loan associations of shares of stock in federal savings and loan associations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 9660-1 of the General Code be amended and section 9660 of the General Code be supplemented by the enactment of supplemental sections 9660-2, 9660-3 and 9660-4 of the General Code, to read as follows:

May become member and stockholder of federal home loan bank.

Sec. 9660-1. To become a member of, acquire stock in and deposit money with a federal home loan bank created by act of congress of the United States, entitled "An act to create federal home loan banks, to provide for supervision thereof, and for other purposes," approved July 22, 1932, and amendments thereto, *including the home owners' loan act of 1933, or by supplements to said acts and laws of the United States enacted in substitution therefor*, and to do everything required of or authorized or permitted by the provisions of said *** acts and laws to members of a federal home loan bank created *** therein, *including among other things, conversion into a federal savings and loan association, as authorized thereby and pursuant to any rules and regulations prescribed or which may hereafter be prescribed by virtue of and in accordance with said acts and laws; but such conversion shall be made only in the manner and subject to the conditions provided in section 9660-2 of the General Code.*

Conversion into federal savings and loan association; procedure; result.

Sec. 9660-2. To convert itself into a federal savings and loan association as authorized by the acts of congress mentioned and described in section 9660-1 of the General Code, and pursuant to the rules and regulations prescribed by and in accordance with said acts and laws, by proceeding as follows, and not otherwise:

1. The board of directors shall adopt a resolution fixing the time and place of holding a special meeting of all the stockholders of every class, and shall cause not less than twenty days' written notice of such time and place and of the purpose of such meeting to be given to each such stockholder, either personally or by mail directed to him at his last known post office address as appears upon the records of the corporation.

2. At such meeting a resolution to convert as aforesaid shall be adopted as provided in the home owner's loan act of 1933 and amendments thereto.

3. Within one week after the date of such stockholders' meeting, copies of the resolution of the board of directors and the minutes of such meeting of stockholders, together with a statement showing the giving of notice as herein required, all verified by an affidavit of the president or a vice president, and of the secretary or an assistant secretary of the association, shall be filed in the office of the superintendent of building and loan associations.

4. Within eight months after the date of such stockholders' meeting, there shall be filed in the office of the superintendent:

(a) Two copies of the federal savings and loan association charter issued to the federal savings and loan association into which the conversion is to be made, each of which shall be duly certified by the authority issuing the same; together with a payment of five dollars; and, unless such charter shall itself provide therefor,

(b) A copy of a resolution of the board of directors, or other duly authorized agency, of such federal savings and loan association, verified by affidavit of the proper custodian of its records, showing the assumption by such federal savings and loan association of all debts and liabilities of the converting domestic association as of the date on which conversion shall be completed, and the manner in which each class of the same will be discharged or adjusted by such federal savings and loan association.

The superintendent shall have the power to extend the time for the filing of any document hereby required to be filed in his office.

When the foregoing requirements have been fully complied with the superintendent shall within ten days thereafter cause one copy of the federal savings and loan association charter, so filed with him, with his approval endorsed thereon, to be filed in the office of the secretary of state, and for that purpose shall transmit the payment of five dollars to the secretary of state. Until such copy is so filed in the office of the secretary of state, such association shall continue to have and exercise its corporate powers under its charter and in accordance with its constitution and by-laws, and be subject in all respects to the laws of this state and the power and authority of the superintendent therein, and its property and assets shall remain vested in it; but on the day and hour of such filing, such association shall be deemed to have been converted into the federal savings and loan association evidenced by such charter, and thereupon:

(1) The corporate powers of the association under the laws of this state shall cease to exist and its constitution and by-laws shall cease to be in force.

(2) Its articles of incorporation shall be deemed to have been cancelled and annulled.

(3) All its property and assets including all of its right, title and interest in and to all property of whatsoever kind, whether real, personal or mixed, and things in action, and every right, privilege and interest then existing, belonging or pertaining to it, or which would inure to it, shall immediately without any conveyance or transfer, and without any further

act or deed, be vested in and become the property of the successor federal savings and loan association which shall have, hold and enjoy the same in its own right, as fully and to the same extent as the same was possessed, held and enjoyed by the association; provided, however, that all liens upon the property and assets of such association, existing at the time of conversion, shall be preserved unimpaired, limited in lien to the property or assets then affected thereby; and nothing herein shall be held or construed to deprive any person, firm or corporation of any substantive right theretofore existing against such association, nor of the right to enforce the same by appropriate proceedings against the property and assets transferred by operation of this paragraph, in the event and to the extent that such substantive right shall not be satisfied or adjusted by the successor federal savings and loan association in accordance with its charter or the resolution of assumption hereinbefore required.

(4) The power and authority of the superintendent of building and loan associations over and with respect to such association, its property and assets, shall terminate.

Any action or proceeding pending by or against such association at the time of its conversion may be prosecuted to judgment, with right of review or error or appeal as in other cases, as if such conversion had not taken place, or the successor federal association may be substituted for such association.

A copy of the federal savings and loan association charter as filed in the office of the secretary of state, certified by the secretary of state under the seal of his office and showing the day and hour of filing, shall be recorded in the office of the recorder of the county in which the association had its principal office or place of business at the time of conversion, and in each county in the state in which such association owned real estate at the time of its conversion, for which recording the recorder shall charge the same fees as for the recording of deeds.

Purchase of shares in, or joint occupancy with, federal savings and loan association.

Sec. 9660-3. With the written consent of the superintendent of building and loan associations, but not otherwise, and upon compliance with such conditions as the superintendent may impose, to purchase shares of stock of a federal savings and loan association situated in the county in which the purchasing association has its principal office, the consideration for which may be money or any other kind of assets of the purchasing association and to distribute such shares; and in such event, and with the approval of the superintendent to occupy joint or adjoining offices with such federal savings and loan association; but unless authorized by the superintendent, its officers and directors may not be officers and directors of such federal savings and loan association.

If the superintendent disapproves such purchase of shares or the distribution of such shares, or such joint occupancy, or such joint officers and directors, an association deeming itself aggrieved thereby may within thirty days after such disapproval file a petition in the common pleas court of the county in which the principal office of any such association is located for a review of the action and decision of said superin-

tendent which said petition shall allege that said superintendent exceeded his powers or abused his discretion in the premises.

If said common pleas court finds from the evidence that said superintendent exceeded his powers or abused his discretion in the premises, it may issue an order setting aside the disapproval of such superintendent and approve such purchase of shares or the distribution of such shares, or such joint occupancy, or such joint officers and directors, and the decision of such court with respect thereto shall be final.

If the superintendent shall fail to act within sixty days after a plan of purchase of shares of stock of a federal savings and loan association shall have been submitted to him, he shall be deemed to have approved the same.

Powers when in dissolution.

Sec. 9660-4. The powers granted and limited in sections 9660-2 and 9660-3 of the General Code may be exercised by an association in the course of voluntary dissolution or in receivership, with the approval of the court which appointed the receiver.

Repeal.

SECTION 2. That existing section 9660-1 of the General Code be, and the same is hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity lies in the fact that because of the prevailing economic conditions, there is a considerable shortage of money in the state of Ohio available to loan for the purchase and construction of homes, and under the laws heretofore existing widespread distress in many communities now prevails. The government of the United States has offered to furnish to federal loan and savings associations to be organized in various states additional capital to be used for the purpose of making loans for the purchase and construction of homes. Under existing laws the State of Ohio can not take full advantage of the act of congress authorizing the expenditure of this money. It is imperative to avoid delay in the effective enactment of a law to provide a procedure whereby the state of Ohio may take advantage of the benefits to be derived from the law. Therefore, this act should go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 2.

(Senate Bill No. 3)

AN ACT

To supplement section 9652 of the General Code by the enactment of supplemental section 9652-1 of the General Code, relative to rights of depositors of building and loan associations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 9652 of the General Code be supplemented by the enactment of supplemental section 9652-1 of the General Code, to read as follows:

Discharging obligations with credit; transfer of credit.

Sec. 9652-1. A borrower from a building and loan association may tender in discharge and payment of his obligations to the association, or any part thereof, credit to a deposit account standing in the name of the borrower on the books of the association, or such amount thereof at face value as may be sufficient for such purpose, regardless of the time or times when such credit or any part thereof may have been created or transferred to the name of such borrower, and the association shall accept such tender at the full face value of such credit in satisfaction and discharge of such obligations or a part thereof; provided, however, that for each dollar of credit to a deposit account so tendered, the borrower shall, if required by the association, pay one dollar in cash.

No association shall refuse to transfer a credit, or a portion thereof, on its books unless the association shall have a valid lien thereon, or a valid right of appropriation thereof, or unless the transferee is not the owner of the credit sought to be transferred.

Emergency.

SECTION 2. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that at the present time in the State of Ohio, many certificates of deposit are being sold for considerably less than their real value. This will have a tendency to increase the demand for such deposits, and thereby enable the depositor

who is desirous or forced to sell, to obtain a higher price for his investment, and assist in relieving the widespread distress now prevailing in many communities. Therefore, this act should go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 3.

(Amended Senate Bill No. 4)

AN ACT

To supplement section 9657 of the General Code by the enactment of supplemental section 9657-1, relative to powers of building and loan associations to make loans, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 9657 of the General Code be supplemented by the enactment of supplemental section 9657-1 of the General Code to read as follows:

Loans under national housing act.

Sec. 9657-1. The provisions of section 9657 of the General Code to the contrary notwithstanding, an association may make loans to members or others evidenced by notes secured by mortgage or representing obligations incurred pursuant to and insured under the provisions of section 2 and title 2 of the national housing act, and amendments thereto. Associations making loans under section 9657 of the General Code may do all things necessary to comply with title 2 of the national housing act, and amendments thereto, and section 2 of the national housing act, and amendments thereto, or as may be hereafter provided by law.

Emergency.

SECTION 2. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity is that existing laws do not give to building and loan associations of the state of Ohio the right to take advantage of those provisions of the national housing act passed by an act of congress of the United States in 1934, under the terms of which a building and loan association will be entitled to make loans to members or others secured by notes representing obligations incurred pursuant to and insured under the provisions of said national housing act. Should the associations be permitted to take advantage of such benefits of the national housing act, loans may be made to members or others which could not otherwise be made, large sums of money may be placed in circulation in the state of Ohio and the home owner may rehabilitate his property, thereby assisting in preventing the widespread distress which is now prevailing in many parts of the state. Therefore, this act shall go into effect immediately.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,

Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,

Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,

Secretary of State.

File No. 4.

(Senate Bill No. 5)

AN ACT

To supplement section 9660 of the General Code by the enactment of supplemental section 9660-5 of the General Code, relative to powers of building and loan associations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 9660 of the General Code be supplemented by the enactment of supplemental section 9660-5 of the General Code, to read as follows:

May obtain insurance of stock, etc.

Sec. 9660-5. To do all things necessary or proper to obtain the insurance of the stock, shares, certificates of deposit, or deposit accounts, of said association, by the federal savings and loan insurance corporation, as authorized and permitted by the provisions of the national housing act, and amendments thereto, or as may be hereafter provided by law.

Emergency.

SECTION 2. This act is hereby declared to be an emergency law, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity is that under the terms of the national housing act passed by an act of congress in 1934, certain stock, shares, certificates of deposit or deposit accounts of associations may be insured. The legislation in Ohio is necessary to permit the building and loan associations to obtain insurance of such investments, in order to assist in eliminating the widespread distress, and to relieve fear of the soundness of their present investments in building and loan associations. The law of Ohio does not now permit the building and loan associations to take advantage of the benefits of this act. Therefore, this act should go into effect immediately.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,

Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 5.

(Senate Bill No. 6)

AN ACT

To amend sections 687-9, 687-15, 687-22, and 687-23 of the General Code and to supplement section 687-9 of the General Code by the enactment of supplemental section 687-9a of the General Code and to supplement section 687-21 of the General Code by the enactment of supplemental sections 687-21a, 687-21b, 687-21c and 687-21d of the General Code, and to supplement section 687-22 of the General Code by the enactment of supplemental section 687-22a of the General Code, relative to dissolution, rehabilitation and reorganization of building and loan associations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 687-9, 687-15, 687-22, 687-23 be amended, section 687-9 be supplemented by the enactment of supplemental section 687-9a, section 687-21 of the General Code be supplemented by the enactment of supplemental sections 687-21a, 687-21b, 687-21c and 687-21d of the General Code, and section 687-22 be supplemented by the enactment of supplemental section 687-22a of the General Code, to read as follows:

Disposition of assets under supervision of court; superintendent may borrow money to facilitate liquidation; publication of notices; court order may be reviewed.

Sec. 687-9. The superintendent of building and loan associations, *** in possession of the business and property of any domestic building and loan association pursuant to this chapter, may upon application to the court of common pleas in which the proceedings for the liquidation of such association are pending, or a judge thereof, and *in such manner and method, and on such terms and conditions* as such court, or a judge, may by order approve:

1. Sell or compromise for cash or other considerations any or all bad or doubtful assets and debt owing to such association *** , and compromise and settle for cash or other considerations claims and demands against such association *** (*whether acquired before or after the superintendent takes possession of the business and property of such association*) or stock, bonds, or other instruments for the payment of money.

2. Sell, *** lease, exchange or otherwise dispose of, in whole or in part, any or all of the property and assets of such association, *** real, personal and mixed, tangible and intangible of any and every character whatsoever, and accept therefor such considerations as the court or judge may by order approve, and make distribution of such considerations, all as more specifically set forth in section 687-9a of the General Code.

3. Surrender or abandon any *** assets, including choses in action, whether the subject of pending litigation or not, and reject or disclaim any lease or contract which he considers burdensome. *Nothing herein shall*

NOTE:—The word "debt" in the second line of paragraph number 1 of Sec. 687-9 is as same appears in the enrolled bill. [EDITOR.]

deprive any person of a right of action for damage, resulting from any such rejection or disclaimer.

4. Borrow money and issue evidences of indebtedness therefor and secure the repayment of the same by mortgage, pledge, transfer in trust, or hypothecation of any or all of the property of such association, whether real, personal or mixed, superior to any charge thereon for expenses of liquidation as provided in section 687-14 of the General Code. Such loans may be obtained by him for the purposes of facilitating liquidation or protecting and preserving the assets in his charge, or expediting the making of distribution to shareholders, depositors and creditors, or for providing for the expenses of administration and liquidation, or for aiding in the reopening or reorganization of such association, or its merger or consolidation with another building and loan association or associations, or the sale, *exchange or disposal otherwise*, of all or a substantial part of its assets, or for any two or more of such purposes. The superintendent shall *** have power, whether so specified in the order of the court or not, to take any and all action necessary or proper to consummate any such loan, and to provide for the repayment thereof, and to give bond when required, for the faithful performance of all undertakings in connection therewith. Prior to the obtaining of an order of court therefor, the superintendent may make application or negotiate for such loan or loans, subject to the obtaining of such court order. *The powers in this paragraph conferred shall include the power to renew or refinance from time to time loans made to the superintendent or to the association before the superintendent took possession of its business and property, and to substitute collateral from time to time on all such loans. The superintendent shall be under no personal obligation to repay any loans herein authorized.*

The superintendent shall give notice of the hearing of each application made pursuant to this section by publication in a newspaper of general circulation in the county in which the proceedings are pending. *** *If the application be to sell, exchange or otherwise dispose of, in bulk, all of the assets of such association, or a part thereof, the book value of which is in excess of ten percentum of the book value of all the assets of such association, such notice shall be published once a week for four consecutive weeks on the same day of each week. In the case of any other application made wholly or partly pursuant to the second sub-paragraph of this section or made under either the first or third sub-paragraphs of this section, such notice shall be published once. In the case of any application made wholly or partly pursuant to the fourth sub-paragraph of this section, such publication shall be made once a week for two consecutive weeks *** on the same day of the week. In the case of any application to sell, exchange or otherwise dispose of all or a substantial part of the assets of such association in bulk, or made wholly or partly pursuant to the fourth sub-paragraph of this section, a copy of the notice shall be served upon an officer or upon a majority of the directors of such association acting at the time the superintendent took possession of the property and business of such association. Each notice so published or served shall set forth the time when such application shall be heard, which shall be not less than ten days after the service or first publication thereof *** except that if the application be to sell, exchange or otherwise dispose of all or a substantial part of the assets of such association in bulk, such ap-*

*plication shall be heard not less than thirty days after the first publication of such notice. At the hearing on any such application, any shareholder, depositor, or creditor of such association shall have the right to appear and be heard thereon. No order of the common pleas court or judge thereof entered pursuant to this section shall be deemed a final order; but by leave of court an independent suit may be brought *** , not later than ten days after such order is entered, by any such person deeming himself aggrieved thereby, to restrain any action thereby authorized *** , provided, however, that if any order to sell, exchange or transfer otherwise, in bulk, all or a substantial part of the assets and property of an association be assented to by the holders of two-thirds in principal amount of the aggregate of the claims of unsecured creditors, depositors and shareholders of such association entitled to participate in the dividends therefrom, such order shall be binding upon all of the creditors, depositors and shareholders of such association.*

Dividends, when declared and how paid.

Sec. 687-15. As soon as practicable after the expiration of the date fixed for the presentation of claims, the superintendent of building and loan associations shall, out of the funds *or property* remaining in his hands after the payment of expenses, declare one or more dividends. Each such dividend shall be paid to such persons and in such manner and amounts and upon such notice as may be directed by the court of common pleas in which the proceedings for the liquidation of such association are pending. Claims presented and allowed after the expiration of the time fixed in the notice to creditors, shall be entitled to be paid the amount of all prior dividends thereon if there be funds sufficient therefor and to share in the distribution of the remaining assets in the hands of the superintendent equitably applicable thereto. Dividends due to shareholders on claims as depositors or otherwise, to the extent of the individual liability of such shareholders, shall be withheld by the superintendent until it is ascertained that it will not be necessary to enforce their individual stock liability. The court shall make proper provision for unproved and unclaimed deposits and rejected claims upon which action has been instituted within the period provided for by section 687-6 of the General Code. No final dividend shall be paid until after the final disposition of all claims filed. *The power herein conferred to pay dividends shall be cumulative of the power in section 687-9a of the General Code to pay or distribute dividends in cash or otherwise.*

Application to court for injunction or approval of plan; hearing; order.

Sec. 687-22. Any building and loan association deeming itself aggrieved by an order of the superintendent of building and loan associations issued under section 687-21 of the General Code *** *and section 687-21a of the General Code may, within thirty days after receiving such order apply to the common pleas court of the county in which the principal office of such building and loan association is located, to set aside such order and enjoin the further enforcement thereof.*

Any building and loan association deeming itself aggrieved by an

action of the superintendent under section 687-21 of the General Code, divesting the directors from the control of such business and property, and taking possession thereof for complete liquidation may, within fifteen days after such action has been taken, apply to the common pleas court of the county in which the principal office of such building and loan association is located to enjoin the action of the superintendent and to restore to the association the rights and powers previously enjoyed under section 687-21 of the General Code.

Any building and loan association, deeming itself aggrieved at the action of the superintendent in disapproving any plan of rehabilitation or plan of reorganization submitted under section 687-21b of the General Code, may, within fifteen days after such disapproval, apply to the common pleas court of the county in which the principal office of such building and loan association is located to approve the plan.

Said court shall cite the superintendent of building and loan associations to show cause why any such order, hereinabove referred to, should not be set aside and further proceedings thereunder should not be enjoined, or to show cause why any action taken by the superintendent hereinabove referred to should not be set aside and restoration made to the association of the rights and powers previously enjoyed under section 687-21 of the General Code, to show cause why the action of the superintendent, in disapproving any plan of rehabilitation or reorganization submitted under section 687-21b of the General Code should not be reversed, and why said plan should not be approved. After hearing the allegations and proofs of the parties, and determining the facts, the court may dismiss such application. If, after such hearing, the court finds that the superintendent has exceeded or abused his power and discretion in the issuance of an order, or in the taking of an action as above provided, or in refusing to approve a plan as set forth in section 687-21b of the General Code, it may make such order as it may deem necessary and proper in the premises, including the right to enjoin the superintendent from further proceedings. An appeal by the superintendent of building and loan associations from the order of the court hereunder shall operate as a supersedeas. The perfecting of such an appeal by the superintendent shall be governed by section 12227 of the General Code.

Resumption of business, when; resumption on restricted basis; restoration of corporate rights.

Sec. 687-23. A domestic building and loan association in the course of liquidation under any provisions of this chapter may resume business when and if (1) *** at a meeting duly called and held, a resolution to such effect is adopted by the holders of fifty-one per cent of the stock entitled to vote thereon; (2) the owners of at least two-thirds of such association's total deposits, if any, consent thereto in writing; (3) the superintendent of building and loan associations recommends that control of the business and property of the association be returned to the shareholders; and (4) such court upon application grants approval of the superintendent's recommendations which approval shall contain a finding that such association will be in safe and sound condition when control is resumed by the shareholders. Provided, however, that if the association has been

dissolved pursuant to section 687-21 of the General Code, the stockholders meeting shall be called and the vote taken by the holders of the stock in the same manner as though such association had not been dissolved. Provided further, in event the superintendent permits resumption of business upon a restricted basis, as hereinafter provided, the said resolution of the stockholders and the written consent of the depositor shall not be required.

Such building and loan association may resume business upon a restricted basis, and upon such limitations and conditions as may be prescribed by the superintendent, when approved by the court of common pleas in and for the county in which such building and loan association is located, upon application by the superintendent. Such restrictions and conditions may include, among others, a prohibition against taking deposits, or the selling of shares, reasonable restrictions upon the withdrawal of deposits, and the payment of other liabilities.

Such association shall thereupon be relieved from the control and supervision of the superintendent of building and loan associations as provided in sections 687 to 687-23 inclusive, but nothing herein shall, in any manner, abridge the supervision of the superintendent of such association as otherwise provided by law, nor abridge the right of the superintendent to resume control under provisions of sections 687 to 687-23 inclusive.

At any time after resumption of business upon a restricted basis such building and loan association may proceed with a reorganization under the terms and conditions as provided under section 693-1 of the General Code.

*In case a certificate of dissolution of such association has been filed pursuant to section 687-21 of the General Code, the superintendent shall file a certified copy of such order in the office of the secretary of state, and thereupon such association shall be deemed to be restored to all of its corporate rights and privileges, *** subject to such restrictions, limitations, and conditions, if any, imposed by the superintendent of building and loan associations under authority of law.*

Consideration for assets; dividends; appraisal of assets.

Sec. 687-9a. Without prejudice to the generality of the power of the superintendent and of the court of common pleas, in which the proceedings for the liquidation of a domestic building and loan association are pending, or a judge thereof, with respect to the sale, lease, exchange or other disposition of property and assets of such association, pursuant to sub-paragraph two of section 687-9 of the General Code, the superintendent may upon application to such court, or judge, as provided in said section, and on such terms and conditions as such court or a judge may by order approve:

1. Accept therefor considerations which, without prejudice to the generality thereof, may be, in whole or in part, claims or demands against such association, whether acquired before or after the superintendent took possession of the business and property of such association, or stock, bonds, or other instruments for the payment of money.

2. After paying or providing for the payment of the expenses of liquidation as provided in section 687-14 of the General Code, and after cancelling such claims or demands, distribute the considerations remain-

ing in his hands in kind, or the proceeds or avails thereof, as dividends, among the creditors, depositors and shareholders of such association as provided in section 687-15 of the General Code, depositing unclaimed dividends in kind or otherwise, as provided in section 687-17 of the General Code.

3. If the debts, liabilities and obligations of the association have been paid or adequately secured to be paid, or otherwise provided for, accept as consideration, in whole or in part, shares or stock credits of such association.

No transaction authorized pursuant to this section, nor the issuance of securities in connection therewith, shall be subject to title IX, division 1, chapter 2, of the General Code. The court or judge may require, by order and in the manner provided in section 687-12 of the General Code an appraisal of any assets and property of an association proposed to be so sold, leased, exchanged, or otherwise disposed of as in this section provided.

Rehabilitation or reorganization; conditions and restrictions imposed by superintendent.

Sec. 687-21a. In lieu of taking possession of the business and property of a domestic building and loan association or ordering such association to proceed to liquidate its business and property, for any of the causes specified in section 687 of the General Code, and as authorized in section 687-1 or in section 687-21 of the General Code, the superintendent of building and loan associations may, if he finds that the affairs of any such association may be put in sound and safe condition by adjusting or sustaining the capital structure of the association, for like cause or causes order such association to proceed to rehabilitate or reorganize as provided in this section and in section 687-21b to 687-21d, both inclusive, and section 693-1 of the General Code. The issuance of such an order shall suspend the power of the association to receive deposits except as hereinafter provided and to pay withdrawals of stock or of stock credits, to declare or pay dividends and to make loans; and the superintendent may impose such conditions and restrictions upon its powers to receive stock subscriptions, to issue or sell stock, and to receive stock credits as he may prescribe in the order or by additional orders issued from time to time during the period of rehabilitation or reorganization provided for in said sections. If the association shall elect to receive deposits after such order is issued, the superintendent shall appoint a trustee to receive, account for, and preserve such deposits for the benefit of such depositors in such manner as may be approved by the superintendent.

Submission of plan; examination or appraisal as basis.

Sec. 687-21b. The board of directors of an association to which an order of rehabilitation or reorganization is issued under section 687-21a of the General Code shall, within ninety days after its receipt, submit to the superintendent for his approval a plan for the rehabilitation of its capital and reserve or a plan of reorganization as provided for in section 693-1 of the General Code. Such plan shall be so devised as reasonably

to insure the equality of interest as between prior members of each class of stock credits and those who may subsequently become members of such association. The basis of such rehabilitation or reorganization may be either the findings of such examination or an appraisal of the assets of the association, or any part thereof, made at the expense of the association by a competent person or persons approved by the superintendent, and pursuant to rules and regulations to be prescribed by the superintendent, as the board of directors of the association may elect, unless the superintendent, in the order of rehabilitation or reorganization, or by order issued during the period of rehabilitation or reorganization, shall specify which of said two bases shall be employed.

Action by directors and members; certification; issuance of certificate; resumption of business.

Sec. 687-21c. Whenever a plan of rehabilitation or reorganization shall have been submitted to and approved by the superintendent, the board of directors of the association shall within ten days, unless the time be extended by the superintendent, take such action, pursuant thereto, as such board may be authorized to take by law and by the constitution and by-laws of the association; and in the event the consummation thereof shall require the action of the members of the association, the directors shall cause the proper resolution to be submitted to the members for their approval in any manner authorized by the provisions of this chapter or by the general corporation act, or in the absence of any such provision, in the manner provided for in the plan of rehabilitation or reorganization; and a certificate showing the action of the members shall be executed and filed in the office of the secretary of state, pursuant to law. The action of the directors and any action of the members shall be immediately certified to the superintendent. Upon receipt of such certificate showing execution of the approved plan, the superintendent shall issue to the association a certificate of rehabilitation, unless the approved plan shall contemplate the collection of all or any part of an assessment as a condition of the rehabilitation, in which event such certificate shall not be issued unless and until such plan is executed in that regard and proof thereof is made to the satisfaction of the superintendent. Upon the issuance of such certificate, the association may resume business, and shall have and exercise all its corporate powers, but subject, however, to any amendment of its articles, or of its constitution and by-laws, or both, as shall have been adopted pursuant to the plan of rehabilitation or reorganization.

Absence, or failure of, plan; liquidation.

Sec. 687-21d. If, after an order to rehabilitate or to reorganize has been issued, no plan therefor shall have been submitted within the time therein specified for such submission, or if, after the expiration of such time, a plan submitted within such time shall have been disapproved by the superintendent, or if an approved plan is not executed within the time fixed in the order of the superintendent, then and in any such event, the superintendent may institute proceedings for the liquidation of such association under any of the provisions of this chapter, without other or further examination; but nothing herein shall be construed to prevent

the superintendent from taking possession of the business and property of such association at any time whatsoever.

Transfer of liquidation to association; notice; powers of superintendent.

Sec. 687-22a. With the written approval of the director of commerce, the superintendent of building and loan associations may at any time after taking possession of the business and property of a domestic building and loan association, pursuant to section 687 of the General Code, transfer the further liquidation of the business and property of such association to the association, to be conducted in the manner and with the effect provided by section 687-21 of the General Code in all respects, excepting as herein expressly provided. Such transfer shall be effected by the issuance of an order of like tenor to that provided for in the first paragraph of said section 687-21 of the General Code, and the filing by the superintendent with the secretary of state of the certificate of dissolution provided for in said section 687-21 of the General Code. Immediately upon such filing, the possession of all assets and property of such building and loan association, of every kind and nature and where-soever situated, shall be deemed to be transferred from the superintendent of building and loan associations to, and assumed by such association, for the purpose of further liquidation, and such filing shall of itself, and without the execution or delivery of any instrument of conveyance, assignment, transfer or endorsement, vest the title to all such assets and property in the association for the purpose of further liquidation as aforesaid. The superintendent shall forthwith, upon the filing of such certificate, file with the clerk of the court of common pleas of the county in which the liquidation proceedings are pending, a notice to the effect that the further liquidation of such association has been transferred as provided in this section; and thereupon such proceedings shall be dismissed, subject to the payment of costs therein, but without prejudice to the jurisdiction of the court of common pleas of the county in which the principal office of such building and loan association is located, or a judge thereof in vacation, to exercise the jurisdiction with respect to the further liquidation of such association which is conferred upon said court or judge by said section 687-21 of the General Code. The superintendent of building and loan associations shall have power by order to prescribe and regulate all details of the transfer of further liquidation of such association not herein fully provided for. If such order of transfer is issued more than seven days after the filing of notice by the superintendent, pursuant to sub-paragraph 3 of section 687-1 of the General Code, the provisions of section 687-2 of the General Code, relating to the remedy of the association, shall be deemed exclusive and the provisions of section 687-22 of the General Code shall not apply.

Repeal.

SECTION 2. That existing sections 687-9, 687-15, 687-22 and 687-23 of the General Code of Ohio be, and the same are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that doubt now exists as to the scope and extent of the power of the superintendent of building and loan associations and the jurisdiction of the court of common pleas, or a judge thereof, with respect to the sale or other disposition of the assets of a building and loan association in the course of liquidation, with particular reference to considerations receivable therefor, the effecting of reorganizations of any character in connection therewith, and the ultimate liquidation of doubtful assets. Such doubt hinders and delays the progress of liquidation proceedings now under way and impedes the possibility of the early formation of reorganized building and loan associations, or of the transfer otherwise of assets in bulk for the use and benefit of the creditors, depositors and shareholders of associations in liquidation, with consequent deleterious effect upon the economic welfare of the communities in which such associations in liquidation are located. Therefore this act shall go into effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 6.

(House Bill No. 7)

AN ACT

To appropriate funds for the industrial commission.

(See Edition of "Appropriation Acts.")

File No. 7.

(House Bill No. 8)

AN ACT

To amend section 9644 of the General Code, relative to name of building and loan associations, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 9644 of the General Code be amended to read as follows:

Name.

Sec. 9644. The name of every such corporation hereafter organized, or heretofore organized and hereafter changing its name, shall begin with any word it may select, and end with the word "company" or with the word "association." It also shall use its name in any order it designates, and if it so desires, with other words not forbidden by law, any one or more of the following words, or combinations of words, at its option: "Savings", "building", "loan", "savings and loan", or "building and loan". But such association *now or hereafter organized* shall not use the words "bank", "banking", *** "trust", "*federal*", "*national*", "*U. S.*", or "*United States*", "*American*" or "*international*", nor any one or more of them in combination.

Repeal.

SECTION 2. That said original section 9644 of the General Code be, and the same hereby is, repealed.

Emergency.

SECTION 3. This bill is hereby declared to be an emergency bill. That its enactment into law is necessary for the preservation of the public peace, safety and health of the inhabitants of the state of Ohio, and that the provisions of this bill shall be enacted into law and become effective at the earliest possible time and shall take effect and be in full force from and after its passage and approval by the governor. The necessity therefor lies in the fact that there are now organized and existing and doing business in the state of Ohio various federal savings and loan associations duly chartered under the laws of the United States; that in order to avoid confusion and misunderstanding between state and federal building and loan associations it is essential that the word "*federal*" or similar words relating to the national government be prohibited in the name of a state building and loan association; that this is necessary for the information and protection of the citizens of the state.

FRANK CAVE,

Speaker of the House of Representatives.

CHARLES SAWYER,

President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,

Governor.

The sectional number herein is in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the
2nd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 8.

(House Bill No. 9)

AN ACT

To conform the tax limitation and budget laws of this state to article XII, section 2 of the constitution of this state, as amended, effective January 1, 1934, and for such purposes to amend sections 2293-23, 5625-2, 5625-4, 5625-6, 5625-7, 5625-10, 5625-14, 5625-15, 5625-16, 5625-17a, 5625-18, 5625-20, 5625-21, 5625-23, 5625-25, 5625-26, and 5625-28 of the General Code and to repeal sections 5625-18a, 5625-18b, 5625-18c, 5625-18d, 7575 and 7600-1 of the General Code, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION I. That sections 2293-23, 5625-2, 5625-4, 5625-6, 5625-7, 5625-10, 5625-14, 5625-15, 5625-16, 5625-17a, 5625-18, 5625-20, 5625-21, 5625-23, 5625-25, 5625-26 and 5625-28 of the General Code are hereby amended to read as follows:

Form of ballot; result of election.

Sec. 2293-23. The form of the ballot to be used at such election shall be as follows:

"Shall bonds be issued by the.....(here insert name of subdivision) for the purpose of.....(here insert purpose of bond issue) in the sum of.....(here insert amount of bond issue) and a levy of taxes be made outside of the *** *ten* mill limitation estimated by the county auditor to average.....(here insert number of mills) mills for a maximum period of.....(here insert longest maturity) years to pay the principal and interest of such bonds."

	For the Bond Issue
	Against the Bond Issue

If sixty-five per cent of those voting upon the proposition vote in favor thereof, the taxing authority of such subdivision shall have authority to proceed under sections 2293-25 to 2293-29 of the General Code of Ohio inclusive, with the issue of such bonds and the levy of a tax outside of the *** *ten* mill limitation, sufficient in amount to pay the interest on and retire such bonds at maturity. Provided that bond issues for the purpose of enabling municipal corporations to purchase, construct, improve or expand municipally owned water, electric or gas works, systems or services, or transportation routes or systems, shall require the affirmative vote of sixty per centum of those voting upon the proposition.

"Ten mill limitation".

Sec. 5625-2. The aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit of the state shall not in any one year exceed *** *ten* mills of each dollar of tax valuation of such subdivision or other taxing unit, except taxes specifically authorized to be levied in excess thereof. The limitation provided by this section shall be known as the *** "*ten* mill limitation," and wherever said term is used in this chapter, or elsewhere in the General Code, it shall be construed to refer to, and include both the limitation imposed by this section and the limitation imposed by article XII, section 2 of the constitution.

Division of taxes levied.

Sec. 5625-4. The taxing authority of each subdivision shall divide the taxes levied into the following separate and distinct levies:

1. The general levy for debt charges within the *** *ten* mill limitation.
2. The general levy for current expense within the *** *ten* mill limitation.
3. Special levies authorized by the provisions of this act within the *** *ten* mill limitation.
4. The general levy for debt charges authorized by law or by vote of the people outside of the *** *ten* mill limitation.
5. Other special or general levies authorized by law or by vote of the people outside of the *** *ten* mill limitation.

Special levies without vote of the people; ten mill limitation.

Sec. 5625-6. The following special levies are hereby authorized without vote of the people:

- a. For any specific permanent improvement which the subdivision is authorized by law to acquire, construct or improve, or any class of such improvements which could be included in a single bond issue.
- b. For the library purposes of the subdivision, in accordance with the provisions of the General Code authorizing a levy or levies for such purposes, but only to the extent so authorized.
- c. In the case of a municipality for a municipal university under section 7908 of the General Code, but only to the extent authorized therein.

d. *** In the case of a county, for the construction, reconstruction, resurfacing, and repair of roads and bridges, other than state roads and bridges thereon.

*** e. In the case of a county, for paying the county's proportion of the cost and expenses of the construction, improvement and maintenance of state highways.

*** f. In the case of a township, for the construction, reconstruction, resurfacing and repair of roads and bridges (except state roads and bridges on such roads), including the township's proportion of the cost and expense of the construction, improvement, maintenance and repair of county roads and bridges.

g. *The levies prescribed by sections 4605 and 4621 of the General Code.*

Each such special levy shall be within the *** *ten* mill limitation and shall be subject to the control of the county budget commission as provided by this act.

Excepting the special levies authorized in this section any authority granted by provision of the General Code to levy a special tax within the *** *ten* mill limitation for a current expense shall be construed as authority to provide for such expense by the general levy for current expenses.

Levies outside ten mill limitation.

Sec. 5625-7. The taxing authority of any subdivision may make the following levies outside of the *** *ten* mill limitation and irrespective of all limitations on the tax rate:

(a) Tax levies for debt charges when such levies have, prior to the *** *first day of January, 1934*, been excluded by the laws of the state or by vote of the people from the limitation *formerly* imposed by section 5649-5b of the General Code, or from the limitation of fifteen mills *formerly* imposed by section 5625-2 of the General Code and by article XII, section 2 of the constitution, and taxes authorized by the laws of the state, prior to the *** *first day of January, 1934*, to be levied outside of the *** *limitation* *formerly* imposed by section 5649-5b of the General Code, or outside of the limitation *formerly* imposed by section 5625-2 of the General Code, in anticipation of which indebtedness has been incurred; but in either instance only until said indebtedness has been paid.

(b) Tax levies which, prior to *** *January 1, 1934*, were excluded by vote of the people from the limitation *formerly* imposed by section 5649-5b *** of the General Code or from the limitation of fifteen mills *formerly* imposed by section 5625-2 of the General Code and by article XII, section 2 of the constitution, not exceeding the rate and the number of years authorized by such vote.

(c) Tax levies hereafter authorized outside of said *ten* mill limitation by a vote of the people under the provisions of law applicable thereto.

Distribution of revenue derived from tax levies; proceeds from sale of bond issue, etc., or permanent improvement.

Sec. 5625-10. All revenue derived from the general levy for current expense within the *** *ten* mill limitation; from any general levy for current expense authorized by vote outside of the *** *ten* mill limitation; and from sources other than the general property tax, unless the law prescribes its use for a particular purpose, shall be paid into the general fund.

All revenue derived from general or special levies for debt charges, whether within or without the *** *ten* mill limitation, which is levied for the debt charges on serial bonds or on notes or certificates of indebtedness having a life less than five years, shall be paid into the bond retirement fund; and all such revenue which is levied for the debt charges on all other bonds, notes or certificates of indebtedness shall be paid into the sinking fund.

All revenue derived from a special levy shall be credited to a special fund for the purpose for which the levy was made.

All revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

All proceeds from the sale of a bond, note or certificate of indebtedness issue except premium and accrued interest shall be paid into a special fund for the purpose of such issue. The premium and accrued interest received from such sale and interest earned on such special fund shall be paid into the sinking fund, or the bond retirement fund of the subdivision.

If a permanent improvement of the subdivision is sold the amount received for the same shall be paid into the sinking fund or the bond retirement fund of the subdivision, or into a special fund for the construction or acquisition of a permanent improvement or improvements; provided that the proceeds from the sale of a public utility shall be paid into the sinking fund or bond retirement fund to the extent necessary to provide for the retirement of the outstanding indebtedness incurred in the construction or acquisition of such utility. Proceeds from the sale of property other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained, or if there be no such fund, into the general fund.

Money paid into any fund shall be used only for the purposes for which such fund is established.

Certain provisions not to apply; how tax rate calculated.

Sec. 5625-14. The provisions of section 5625-2 and 5625-24 of the General Code shall not apply to the tax levies of any municipality which, by its charter or amendment thereto, provides or has provided for a limitation of the total tax rate which may be levied without a vote of the people for all the purposes of the municipality, or for the current operating expenses thereof. Said charter or charter amendment may also provide for the levying of taxes by said legislative authority outside of said charter limitation upon approval by the majority of the electors of said municipality voting thereon at a November election.

For the purpose of calculating the *** *ten* mill limitation and the distribution of taxes under section 5625-24 of the General Code within such limitation, to counties, boards of education and townships, the tax rate in each such municipality shall be deemed in each year hereafter to be the same as the average rate allowed to such municipality within such limitation, *or the fifteen mill limitation prescribed by law prior to January 1, 1934*, for the three years next preceding the year in which a charter provision shall have originally taken effect; except that (1) *for the purpose of computing such average rate the annual rate allowed in the year 1933 or in any year prior thereto for the purposes of the next succeeding year shall be taken to be two-thirds of the rate actually allowed in each such year for such purposes*, and (2) if the rate actually levied by a municipality for current operating expenses is less than such average rate, then the rate actually levied shall be considered the rate of the municipality for the purpose of calculating said limitation.

Resolution relative to tax levy in excess of limitation.

Sec. 5625-15. The taxing authority of any subdivision at any time prior to September 15, in any year, by vote of two-thirds of all the members of said body, may declare by resolution that the amount of taxes which may be raised within the *** *ten* mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy a tax in excess of such limitation for any of the following purposes:

1. Current expenses of the subdivision.
2. For the payment of debt charges on certain described bonds, notes or certificates of indebtedness of the subdivision issued subsequent to January 1st, 1925.
3. For the debt charges on all bonds, notes and certificates of indebtedness issued and authorized to be issued prior to January 1st, 1925.
4. For a public library of, or supported by, a municipality, township, school district or county, under whatever law organized or authorized to be supported.
5. For a municipal university but not to exceed fifty-five hundredths of a mill as prescribed in section 7908 of the General Code.
6. For the construction or acquisition of any specific permanent improvement or class of improvements which the taxing authority of said subdivision may include in a single bond issue.
7. For the general construction, reconstruction, resurfacing and repair of roads and bridges in counties.
8. For recreational purposes except in townships, but the total levy for such purposes authorized by vote of the people shall not exceed two-tenths of a mill.

Such resolution shall be confined to a single purpose, and shall specify the amount of increase in rate which it is necessary to levy, the purpose thereof and the number of years during which such increase shall be in effect which may or may not include a levy upon the duplicate of the current year. The number of years shall be any number not exceeding

five, except that when the additional rate is for the payment of debt charges the increased rate shall be for the life of the indebtedness.

Such resolution shall go into immediate effect upon its passage, and no publication of the same shall be necessary other than that provided for in the notice of election.

Special levy for library purposes.

Sec. 5625-16. The taxing authority of any county, municipality, school district or township, having a board of public library trustees, shall upon the receipt of a resolution adopted by said board requesting the submission of a special levy, for the use of said board, submit to the vote of the electors of the subdivision the special levy for library purposes which they are authorized to submit under section 5625-15 of the General Code. The proceeds of any library levy outside of the *** ten mill limitation shall be used for purposes of said board of library trustees in accordance with the provisions of law applicable to said board.

Certification of tax levies voted outside of the ten mill limitation.

Sec. 5625-17a. A levy voted outside of the *** ten mill limitation under section 5625-17 of the General Code shall be certified to the tax commission of Ohio, as well as to the officers mentioned in section 5625-18 of the General Code. In the first year thereof, such levy shall be extended on the tax lists after the February settlement next succeeding such election. Provided, however, that if such additional tax is voted in the year 1932, 1933 or 1934 and is to be placed upon the tax list of the current year, as specified in the resolution providing for the submission thereof, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall forthwith make the necessary levy and certify it to the county auditor who shall extend it on the tax list for collection. In all years after the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Levy of tax outside ten mill limitation made, when.

Sec. 5625-18. If the majority of the electors voting on a levy for the current expenses of schools or sixty-five per centum of the electors voting upon a levy for any other purpose, at such election vote in favor thereof, the taxing authority of said subdivision may levy a tax within such subdivision at the additional rate outside of the *** ten mill limitation during the period and for the purpose stated in the resolution, or at any less rate, or for any of said years or purposes; provided, that levies for payment of debt charges shall not exceed the amount necessary for such charges on the indebtedness mentioned in the resolution.

Adoption of tax budget; preparation; what shall be included; procedure for participation by public library.

Sec. 5625-20. On or before the 15th day of July in each year, the taxing authority of each subdivision or other taxing unit shall adopt

a tax budget for the next succeeding fiscal year. To assist in its preparation, the head of each department, board or commission, and each district authority entitled to participate in any appropriation or revenue of a sub-division shall file with the taxing authority thereof, or in the case of a municipality with its chief executive officer, before the first of June in each year, an estimate of contemplated revenue and expenditures for the ensuing fiscal year in such form as shall be prescribed by the taxing authority of the sub-division, or by the bureau. The taxing authority shall include in its budget of expenditures the full amounts requested therefrom by district authorities, not to exceed the amount authorized by the law applicable thereto, if such law gives such authorities the right to fix the amount of revenue they are to receive from the subdivision. In a city in which a special levy for a municipal university has been authorized to be levied outside of the *** *ten* mill limitation, or is required by the charter of the municipality, the taxing authority shall include an amount not less than the estimated yield of such levy, if such amount be requested by the board of directors of the municipal university.

The board of trustees of any public library, desiring to participate in the proceeds of classified property taxes collected in the county, shall adopt appropriate rules and regulations extending the benefits of the library service of such library to all the inhabitants of the county (excepting to the inhabitants of subdivisions maintaining a public library participating in the proceeds of classified property taxes) on equal terms, unless such library service is by law available to all such inhabitants, and shall certify a copy of such rules and regulations to the taxing authority with its estimate of contemplated revenue and expenditures. In all cases in which such rules and regulations have been so certified and in which the adoption of such rules and regulations is not required, the taxing authority shall include in its budget of receipts such amounts as shall have been specified by such library trustees as contemplated revenue from classified property taxes, and in its budget of expenditures the full amounts requested therefrom by such board of library trustees.

What budget shall present; reserve balance in school districts.

Sec. 5625-21. Such budget shall present the following information which shall be presented in such detail as may be prescribed by the bureau:

I. (a) A statement of the necessary current operating expenses for the ensuing fiscal year for each department and division of the subdivision, classified as to personal services and other expenses, and the fund or funds from which such expenditures are to be made. This estimate may include a contingent expense not designated for any particular purpose, and not to exceed three per cent of the total amount of appropriations for current expense.

(b) A statement of the expenditures for the ensuing fiscal year necessary for permanent improvements, (exclusive of any expense to be paid from bond issues), classified as to the improvements contemplated by the subdivision and the fund from which such expenditures are to be made.

(c) Amounts required for the payment of final judgments.

(d) A statement of expenditures for the ensuing fiscal year necessary for any purpose for which a special levy is authorized and the fund from which such expenditures are to be made.

(e) Comparative statements so far as possible, in parallel columns of corresponding items of expenditures for the current year and the two preceding years.

2. (a) Estimate of receipts from other sources than the general property tax during the ensuing fiscal year, which shall include an estimate of unencumbered balances at the end of the current year, and the funds to which such estimated receipts are credited.

(b) Estimated amount required from the general property tax in each fund, which shall be the difference between the contemplated expenditures therefrom and the estimated receipts, as herein provided. The section of the General Code under which the tax is authorized shall be set forth.

(c) Comparative statements so far as possible, in parallel columns, of taxes and other revenues for the current year and the two preceding years.

3. (a) Amount required for debt charges.

(b) Estimated receipts from other sources than the tax levy for payment of such debt charges.

(c) Net amount for which a tax levy shall be made. This shall be classified as to bonds authorized and issued prior to January 1st, 1922, and authorized and issued subsequent to such date, and as to what portion of the levy will be within and without the *** *ten* mill limitation.

4. Estimate of amounts from taxes authorized to be levied outside of the *** *ten* mill limitation on the tax rate, and the fund to which such amounts will be credited, together with the provisions of the General Code under which such tax is exempted from all limitations on the tax rate.

The board of education of any district may include in its budget an estimate of expenditures to be known as a reserve balance, which shall not be greater than ten per cent of the total estimated appropriations included in such budget. The full amount of the reserve balance as allowed by the county budget commission shall be retained by the county auditor and treasurer, out of the second semi-annual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon with the depository interest apportioned thereto, shall be forthwith turned over to the board of education, to be used for the purposes of such fiscal year.

Duties of county auditor; budget commission to approve certain levies.

Sec. 5625-23. The county auditor shall lay before the budget commission the annual tax budgets submitted to him under the provisions of this act, together with an estimate to be prepared by such auditor, of the amount of any state levy, the rate of any school tax levy as theretofore determined, and such other information as the budget commission may

request or the state tax commission may prescribe. The budget commission shall examine such budget and ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units therein.

The budget commission shall ascertain that the following levies are properly authorized and if so authorized, shall approve them without modification.

(a) All levies outside of the *** *ten* mill limitation.

(b) All levies for debt charges not provided for by levies outside of the *** *ten* mill limitation, including levies necessary to pay notes issued for emergency purposes.

(c) *** *The levies prescribed by sections 4605 and 4621 of the General Code.*

If any debt charge is omitted from the budget, the budget commission shall include it therein.

Action of budget commission to be certified to taxing authority.

Sec. 5625-25. When the budget commission has completed its work it shall forthwith certify its action to the taxing authority of each subdivision and other taxing unit within the county, together with an estimate by the county auditor of the rate of each tax necessary to be levied by each taxing authority within its subdivision or taxing unit, and what part thereof is without, and what part within the *** *ten* mill tax limitation. Each taxing authority by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor before the first day of October in such year, or at such later date as may be approved by the tax commission of Ohio. If the proposition of levying a tax to be placed on the duplicate of the current year is approved by the electors of the subdivision under the provisions of this act, the budget commission shall reconsider and revise its action on the budget of the subdivision for whose benefit the tax is to be levied after the returns of such election are fully canvassed.

What certification shall show; "official certificate of estimated resources".

Sec. 5625-26. The certification of the budget commission to the taxing authority of each subdivision or taxing unit as set forth in the preceding section shall show the various funds of such subdivisions other than the funds to be created by transfer. There shall be set forth on the credit side of each fund the estimated unencumbered balances and receipts, and if a tax is to be levied for such fund, the estimated revenue to be derived therefrom, and the rate of the levy and what portion thereof is within and without the *** *ten* mill tax limitation, and on the debit side the total appropriations that may be made therefrom. There shall be attached thereto a summary which shall be known as the "official certificate of estimated resources," which shall state the total estimated resources of each fund of the subdivision other than funds to be created by transfer. Before the end of the year, the taxing authority of each subdivision and other taxing unit shall revise its tax budget so that the total

contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification; and such revised budget shall be the basis of the annual appropriation measure.

Appeal to tax commission of Ohio.

Sec. 5625-28. The taxing authority of any subdivision which is dissatisfied with any action of the budget commission may, through its fiscal officer, appeal to the tax commission of Ohio, which commission shall forthwith consider the matter or matters presented to the budget commission, and shall have power to modify any action of the budget commission with reference to the budget, the estimate of revenues and balances or the fixing of tax rates. The finding of the tax commission shall be substituted for the findings of the budget commission, and shall be certified to the county auditor and the taxing authority of the subdivision affected as the action of such budget commission under this act.

Nothing in this section shall be construed as giving the tax commission any authority to place any tax levy outside of the *** *ten* mill limitation, that is authorized by law within such limitation, nor to reduce any levy below any minimum fixed by law.

Repeal.

SECTION 2. Said existing sections 2293-23, 5625-2, 5625-4, 5625-6, 5625-7, 5625-10, 5625-14, 5625-15, 5625-16, 5625-17a, 5625-18, 5625-20, 5625-21, 5625-23, 5625-25, 5625-26 and 5625-28 of the General Code and sections 5625-18a, 5625-18b, 5625-18c, 5625-18d, 7575 and 7600-1 of the General Code are hereby repealed.

Emergency.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that the existing tax limitation and budget laws of the state have been rendered unconstitutional by the adoption of the amendment to article XII, section 2 of the constitution, effective January 1, 1934, so that local property tax levies for the support of local government cannot be made without conforming said laws to the requirements of the constitution as so amended; and the legislation necessary for such purpose must become effective immediately in order that tax levies may be made at the time prescribed by law and the budget commissions in the several counties may act at the time prescribed by law. Therefore this act shall take effect immediately.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

The sectional numbers herein are in conformity to the General Code.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 3rd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 9.

(House Bill No. 10)

AN ACT

To authorize boards of education to borrow money and to issue notes, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Determination and certification of amounts due school districts from state educational equalization fund.

The director of education shall, prior to July 15, 1934, and thereafter prior to January 15, 1935, calculate the amount which each school district is entitled to receive under the law from the state educational equalization fund to July 1, 1934, and to January 1, 1935, respectively, for personal service, maintenance and rehabilitation items under the laws, regulations, formulae and schedules provided in the General Code of Ohio for state-aid districts, which said amount has accrued and is owing, at each of said last named date, to such districts by virtue of appropriations for said purpose contained in Amended Senate Bills No. 8 and No. 9, passed by the Ninetieth General Assembly on February 15, 1934 and February 13, 1934, respectively. The director of education shall forthwith, upon determining the amount due to each state-aid district as at July 1, 1934, deduct the amount, if any, which such district has heretofore borrowed under the provisions of Amended Senate Bill No. 7 of the second special session of the Ninetieth General Assembly as amended by Amended Senate Bill No. 30 of said second special session and shall certify the net amount to the board of education of each such district. He shall also, upon determining the amount due to each state-aid district as at January 1, 1935, certify the same to the board of education of each such district.

Borrowing in anticipation of payment.

SECTION 2. In anticipation of the receipt of the amount so certified, the board of education of any school district entitled to any part of such appropriation may, prior to September 1, 1934, borrow money not in excess of the amount so certified as of July 1, 1934, and issue notes of the school district therefor, and may, prior to February 15, 1935, borrow money not in excess of the amount so certified as of January 1, 1935, and issue notes of the school district therefor.

Issuance of notes.

SECTION 3. Such notes shall be issued pursuant to a resolution of the board of education which shall set forth the total amount of the notes to be issued, the denominations thereof, the rate of interest to be paid, and that such notes are issued pursuant to this act.

Maturity; interest; form of notes.

SECTION 4. The first series of such notes shall be payable on or before the fifteenth day of July, 1935, and the second series of such notes shall be payable on or before the fifteenth day of February, 1936. All such notes shall bear interest from their dates at a rate not exceeding five (5%) per cent per annum, interest to be payable when notes are paid, shall be signed by the president and clerk of the board of education, and shall recite on their faces that they are issued pursuant to this act and the resolution authorizing the same.

Proceeds, how used.

SECTION 5. The proceeds of any such notes shall be used only for the purpose of paying the items listed in section 1 of this act.

Redemption of notes.

SECTION 6. Such notes shall be redeemed and paid by the boards issuing the same, but the director of education shall pay notes and interest direct to the holder of the notes.

Sale of notes.

SECTION 7. The notes may be sold by the board of education at private sale for not less than par and accrued interest.

Safeguards for use of money.

SECTION 8. The state director of education and the controlling board shall set up such safeguards by way of requirements as will assure that payments made from money borrowed under the provisions of this act shall go for the specific items definitely approved as legally payable from the state educational equalization fund and no item shall be paid from money borrowed under this act without the approval of the director of education.

Appropriation.

SECTION 9. There is hereby appropriated out of any monies now or hereafter in the state educational equalization fund such sums as shall be necessary for the payment of the principal and interest of the notes herein authorized. All appropriations heretofore made of the moneys now or hereafter in the state educational equalization fund are hereby modified accordingly; but any moneys accruing to said fund pursuant to law during the year 1935 after all notes issued under authority of this act,

together with the accrued interest charges, have been paid, are hereby appropriated for the purpose of the equalization of educational advantages and shall be administered by the director of education subject to the restrictions of law.

Emergency.

SECTION 10. This act is hereby declared to be an emergency act. Its enactment into law is necessary for the preservation of the public peace and safety of the inhabitants of the state of Ohio. The necessity therefor lies in the fact that because of the financial condition of the state treasury, no funds are available for paying teachers and other employees of the public schools in districts entitled to participate in the state educational equalization fund and that if funds are not immediately provided, many of such schools will be compelled to close, thus depriving the youth of our state of the education contemplated by the constitution and laws of the state of Ohio.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.

Approved June 29, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 3rd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 10.

(House Bill No. 11)

AN ACT

To limit the borrowing of money by boards of education; to provide for the funding of existing indebtedness; and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

Definitions.

SECTION 1. As used in the act, the terms "subdivision", "taxing authority", "fiscal officer", "current operating expenses", and "debt charge", shall have the meaning respectively assigned to them by the uniform bond

act. The term "current taxes", as used in the act, excludes delinquent taxes and penalties and interest thereon. The term "delinquent taxes", as used in this act, shall include all taxes due and unpaid as of the February settlement and August settlement in each taxing year together with the penalties and interest thereon for the taxing years 1931, 1932, 1933 and 1934. "Current operating deficits", as used in this act shall include all debts due and payable which have been contracted in the maintenance of public schools in the district.

Statement of outstanding indebtedness of school district; contents; audit may be made by auditor, when.

SECTION 2. On or before July 15, 1934, or at such time or times thereafter as the auditor of state may determine, each board of education in the state of Ohio shall submit to the auditor of state an itemized statement of all outstanding indebtedness of the school district due and unpaid on July 1, 1934. The statement submitted to the auditor shall show in detail:

- (1) An itemized statement of the outstanding indebtedness.
- (2) The security of any indebtedness previously incurred or unpaid or in default.
- (3) The rate of interest on any such obligations, if any.
- (4) The statutory authority under which the indebtedness was incurred.
- (5) The total school tax delinquency of the district for each of the years 1931, 1932, 1933 and 1934.
- (6) The amount and face value of notes, if any, previously issued during the fiscal years 1933 and 1934 pursuant to the provisions of any of the acts passed by the ninetieth general assembly authorizing taxing subdivisions to issue notes in anticipation of the collection of delinquent taxes.
- (7) The amount of current taxes delinquent in each of the years 1931, 1932, 1933, and 1934, showing the purpose for which the levy was made and for which the delinquencies were incurred.
- (8) The itemized statement required shall show in detail the purpose, and amount of the indebtedness incurred for
 - (a) current operating expenses;
 - (b) capital outlay including bonds in default;
 - (c) debt service including interest payments due and unpaid.
- (9) All balances in the sinking fund or otherwise applicable to the payment of any indebtedness due and unpaid on July 1, 1934.

Such statement shall be in such form and accompanied by such information as the auditor of state may prescribe, and the auditor of state shall have full power to make an audit of the books of any school district to determine the correctness of any such statement. In case any board of education fails to furnish such statement prior to January 1, 1935, or in case its statement is ambiguous or incomplete, the auditor of state shall cause an audit to be made for the purpose of obtaining the information

required for a correct statement of the indebtedness and the cost of making this audit shall be a charge against the district as a penalty for failure to report.

Certification by auditor of state; what floating indebtedness deemed to include.

SECTION 3. The auditor of state shall examine and compile said statements and shall certify to each board of education the amount of its net floating indebtedness on July 1, 1934. The floating indebtedness shall be determined to include all legally incurred indebtedness of the school district except bonds or notes issued under any act heretofore passed authorizing the issuance of any evidences of debt in excess of the limitations fixed by law. The floating indebtedness shall also include any amounts due prior to January 1, 1935, on notes issued in anticipation of the collection of taxes under section 2293-4 of the General Code. The net floating indebtedness shall be the total floating indebtedness less, (1) all sums due and owing to the school district on July 1, 1934, other than delinquent taxes, or taxes collected but not paid into the school district treasury by the county auditor because such collected taxes were in a depositary in the process of liquidation or operating on a restricted withdrawal basis under authority of the state superintendent of banks, including amounts due the general fund from the state educational equalization fund; (2) and general fund cash balance on July 1, 1934, other than funds on deposit in banks in the process of liquidation or operating on a restricted withdrawal basis under authority of the state superintendent of banks.

Board of education may issue bonds, when; maturity; interest; use of proceeds.

SECTION 4. Upon receipt of the certificate of net floating indebtedness from the auditor of state each board of education having any such indebtedness shall proceed to issue the bonds of the school district in the total sum of said indebtedness less the amount of bonds which may have been heretofore issued under the provisions of any act heretofore passed by the ninetieth general assembly authorizing the issuance of bonds and which bonds are already in excess of the debt limitations which may be incurred. Such bonds shall be full general obligations of the school district and shall mature in not more than ten substantially equal semi-annual installments, the first maturity of which shall be one year from the date of issuance. Such bonds shall bear interest at a rate not to exceed 6 per cent per annum, and shall be issued or sold in the manner prescribed by law. The proceeds thereof shall be applied immediately to the payment of existing indebtedness or shall be held for the retirement of notes issued in anticipation of the collection of taxes.

Security.

SECTION 5. The taxing authority providing for the issuance of notes pursuant to this act shall pledge the proceeds of such taxes levied by the subdivision for the payment of the obligations incurred by such authority

and then delinquent as shall not already have been pledged to the payment of any obligations heretofore issued pursuant to statutes already in operation on the effective date of this act; provided that the delinquencies which may be pledged as security shall include only those incurred during the years 1931, 1932, 1933 and 1934, and unpaid on the effective date of this act; provided further, however, that the board of education issuing such bonds shall provide for a levy of taxes for the payment of the interest and principal of any bonds so issued when it may appear that the collectible delinquent taxes shall be insufficient to meet the payments which must be made. But all monies realized from restricted bank deposits and all dividends received on such deposits in banks in the process of liquidation shall be paid into the refunding bond retirement fund established under section 9 of this act and applied to the payment of the principal and interest of any or all bonds issued under the authority of this act.

Limitations.

SECTION 6. The indebtedness evidenced by the issuance of such bonds pursuant to the provisions of this act shall not be subject to the limitations prescribed by law upon the amount of indebtedness of any subdivision, and shall be disregarded in determining any limitations prescribed by law upon indebtedness which a subdivision may be authorized to create or incur.

Offer for sale.

SECTION 7. Under the authority of this act the boards or officers of the several school districts of the state of Ohio in the issuance and sale of bonds or other certificates of indebtedness of their respective taxing districts may offer in writing at a fair market price, which price shall in no event be less than the par value and accrued interest, to the retirement board of the state teachers' retirement system as fixed by section 7896-16a of the General Code, or to the trustees or commissioners or other officers who have charge of the sinking fund of the subdivision as fixed by section 2293-27 of the General Code; or to any taxing subdivision of the states of the United States or any of its political subdivisions or any department or division of the United States government authorized to extend loans, prior to advertising the same for sale.

Statement of taxes levied; audit may be made, when.

SECTION 8. On or before January 1, 1935, or at such time as the auditor of state may determine each county auditor is hereby required to submit to the auditor of state a certified itemized statement of all taxes levied for schools by the respective school officials within said county for the years 1931, 1932, 1933 and 1934. The certified statement so required shall show the total amount of taxes levied during the years 1931, 1932, 1933 and 1934 for current school operation each year, by purpose for which the levy was made, the amount of such taxes collected and allocated each year to the separate school districts and parts of districts in the said county, the amount of delinquencies due and owing

each year to the respective districts and parts of districts, and the amount and face value of notes or obligations, if any, issued each year by the separate school districts against such delinquencies. In addition, the certified statement made by the county auditor shall show the amount of the levy made each year during the years 1931, 1932, 1933 and 1934, for bond retirement and interest fund, the total amount of taxes collected for the bond retirement and interest fund in each of said years and the amount of delinquent taxes due and owing to each district in each of said years for bond retirement and the interest fund. In case any county auditor fails to furnish such statement when required or in case the statement is ambiguous or incomplete, the auditor of state, at the expense of the county auditor, shall cause an audit to be made, for the purpose of obtaining a correct statement of the taxes levied, the taxes apportioned and the taxes delinquent in conformity with the requirements of this act.

Refunding bond fund.

SECTION 9. When the board of education of a school district shall have provided for the issuance of bonds under the authority of this act, the county treasurer in and for the county in which such district is located, shall credit the delinquent school taxes for the years 1931, 1932, 1933 and 1934 subsequently collected and not otherwise obligated to a special fund to be known as the "refunding bond fund." Fifteen days prior to each semi-annual settlement with the fiscal officer of the school district the county treasurer shall give notice of the total sum in the "refunding bond fund." Upon receipt of said notice and at the request of the clerk-treasurer of the board of education, the county auditor shall pay such sum to said board of education, which sum when received by the board shall be credited to the "refunding bond fund" hereby created. The board of education shall apply all tax delinquencies collected and credit to the "refunding bond fund" to the retirement of any bond or bonds issued under the authority of this act. If the board of education may deem the collectible delinquencies insufficient to retire the semi-annual bond payments and accrued interest when due and a levy is made by the board of education as provided in section 5 of this act, any monies realized from such levies shall be credited to the "refunding bond fund", and no monies may be expended from this fund except for the purpose of retiring the principal and interest payments due upon bonds issued under the authority of this act. But the residue of any funds remaining in the "refunding bond fund" after the principal and interest payments of all bonds issued under authority of this act have been retired, shall be transferred to the "general fund" of the school district and used to defray any expenses legally payable from this fund.

Unfunded current indebtedness.

SECTION 10. Each board of education is hereby authorized to negotiate loans for such unfunded current debts of the district, due and unpaid on July 1, 1934, as may be included within the meaning of section 11 of an act passed by the seventy-third congress of the United States, second session, on May 10 (calendar day, May 14th), 1934, being an act entitled "an act relating to direct loans for industrial purposes by federal

reserve banks, and for other purposes". The fiscal officer together with the board of education in each school district is hereby required to provide such information upon request as may be required by the reconstruction finance corporation in conformity with the rules and regulations established for the administration and extension of loans as provided in section 11 of the act of congress hereinbefore specified. But any unfunded current operating indebtedness due and unpaid on July 1, 1934, and not included within the meaning of section 11 of the act of congress entitled "an act relating to direct loans for industrial purposes by federal reserve banks, and for other purposes", shall be funded in the manner provided by the separate sections of this act.

Invalidity of sections or provisions.

SECTION 11. If any provision or section of this act or its application to any condition or circumstance, is held invalid, the remainder of this act, and the application of such provision or section, to other conditions or circumstances, shall not be affected thereby.

Emergency.

SECTION 12. This act is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health and safety. The reason for such necessity lies in the fact that security must be given for unpaid obligations contracted by the separate districts in the operation of schools and that authority must be extended to local districts to cooperate with the reconstruction finance corporation in the negotiation of loans for the payment of unpaid teachers' salaries.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Passed June 28, 1934.
Approved June 29, 1934.

GEORGE WHITE,
Governor.

This act is not of a general and permanent nature, and requires no sectional number.

JOHN W. BRICKER,
Attorney General.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 3rd day of July, A. D. 1934.

GEORGE S. MYERS,
Secretary of State.

File No. 11.

JOINT RESOLUTIONS

(House Joint Resolution No. 1)

JOINT RESOLUTION

Relative to committee to wait upon the governor.

Be it resolved by the General Assembly of Ohio:

That a committee of three on the part of the House of Representatives and three on the part of the Senate be appointed to notify the governor that the general assembly is now in special session in obedience to his call and ready to receive any communication he may desire to transmit.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted June 27, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 29th day of June, A. D. 1934.

File No. 1.

GEORGE S. MYERS,
Secretary of State.

(House Joint Resolution No. 3)

JOINT RESOLUTION

Relative to adjournment.

Be it resolved by the General Assembly of Ohio, That when the General Assembly adjourns on Thursday, June 28, it shall be until Friday, June 29, 1934, at 10:00 o'clock a. m.; and be it further

Resolved, That when the Senate and House of Representatives adjourn June 29, 1934, the General Assembly shall adjourn sine die.

FRANK CAVE,
Speaker of the House of Representatives.

CHARLES SAWYER,
President of the Senate.

Adopted June 28, 1934.

Filed in the office of the Secretary of State at Columbus, Ohio, on the 29th day of June, A. D. 1934.

File No. 2.

GEORGE S. MYERS,
Secretary of State.

L A W

PROPOSED BY INITIATIVE PETITION

SUBMITTED TO THE ELECTORS OF OHIO FOR THEIR
APPROVAL OR REJECTION AT THE GENERAL
ELECTION HELD NOVEMBER 7, 1933, AND
ADOPTED BY THE VOTE OF A
MAJORITY OF THE ELECTORS
VOTING THEREON

PROPOSED LAW TO PROVIDE FOR THE GRANTING OF AID TO AGED PERSONS IN
THE STATE OF OHIO UNDER CERTAIN CONDITIONS

Be it enacted by the people of the state of Ohio:

Sec. 1359-1. Who entitled to aid.

SECTION 1. Subject to the provisions of this act every person of the age of 65 years or more shall, while residing in the State of Ohio, if in need, be entitled to aid as hereinafter specified.

Sec. 1359-2. Conditions to be fulfilled.

SECTION 2. No person shall be entitled to aid under this act unless he fulfills the following conditions:

- (a) Has attained the age of 65 years or upwards;
- (b) Is residing in Ohio; and has so resided continuously for not less than 15 years immediately prior to making application for aid; provided that continued residence in Ohio shall not be deemed to have been interrupted by occasional absences if the total of such absences does not exceed three years; or where the person has been absent from the state on official business of the state, or of the United States;
- (c) Is a citizen of the United States, and has been such for at least fifteen years immediately prior to making application for aid;
- (d) Has been a resident of the county in which he makes application for not less than one year immediately prior to making such application;
- (e) Is not an inmate of any penal or correctional institution or state hospital;
- (f) Has not during the period of fifteen years immediately prior to making such application, for a period of six months or more, if a husband, deserted his wife, or without just cause failed or neglected to maintain and provide for her or his child or children under the age of fifteen years, or, if a wife, deserted her husband or her child or children under the age of fifteen years;

(g) His income from any and all sources does not exceed \$300.00 per year;

(h) Is unable to support himself, and has no husband, wife, child or other person who is able to support him and who is responsible by law for his support;

(i) The net value, less all encumbrances and liens, of all real and personal property of such person does not exceed \$3000.00; or, if married, the net value of the combined property of husband and wife does not exceed \$4000.00; and

(j) Has not directly or indirectly deprived himself of property or income in order to qualify for aid.

Sec. 1359-3. Amount of aid payable.

SECTION 3. The amount of aid payable to any person shall not exceed \$25.00 per month, diminished by such an amount that the total income of such person from any and all sources, including such aid, shall not exceed \$300.00 per year.

Sec. 1359-4. Effect of marriage relationship.

SECTION 4. If the applicant for or recipient of aid is married, the total amount of aid payable to the husband and wife shall not exceed \$50.00 per month, diminished by such an amount that the combined income of both from any and all sources, including the aid payable to either or both, shall not exceed \$600.00 per year.

Sec. 1359-5. Annual income of applicant, how computed.

SECTION 5. In computing the annual income of an applicant for or recipient of aid, or the income of husband and wife together, under the provisions of this act, the annual income of any real or personal property, (not including household goods, clothing and other personal effects), which does not produce income or a reasonable income, shall be considered and computed as five per centum of the net value of such property after deducting the amount of all encumbrances and liens thereon.

Sec. 1359-6. Interest in property transferred to Division of Aid, when; sale of property, when; disposition of proceeds.

SECTION 6. If an applicant for or recipient of aid, or his or her spouse, is the owner of any interest in real or personal property, excepting household goods, clothing and other personal effects, it may be required, as a condition precedent to the payment of aid or further aid, that he convey and transfer such property to the Division of Aid for the Aged (hereinafter created), in trust, subject to permission to the recipient of aid and his or her spouse to use or reside upon such property for life; and upon death of either, leaving wife or husband who is entitled to aid, the survivor likewise to be permitted to use or reside upon the said property for life; provided, however, that in all such cases such property shall be deemed to produce income as provided in Section 5 hereof, and the

aid granted shall be reduced accordingly, and all taxes and assessments on such property and all necessary expenses of keeping it in good condition and repair shall be paid by the persons using or residing upon it.

All property conveyed to the Division in trust, upon the death of the person or persons entitled to use or reside upon such property as above provided, shall be sold by the Division at public sale, and the proceeds applied in the following order: first, the costs of sale; second, all valid taxes and assessments which are a lien upon said property; third, repay to the Treasurer of State all amounts paid under this act to the person who conveyed or transferred the property to the Division, and all such amounts paid to his or her spouse, with interest at four per centum per annum; fourth, all other valid debts in order according to law; and the balance, if any, to be distributed to the heirs or other persons by law entitled thereto.

Provided, however, that upon request of a recipient of aid, or, after his death, of his surviving spouse, an heir, or other person lawfully entitled thereto, and when reimbursed to the full amount of aid paid and interest as aforesaid, the Division shall reconvey or transfer the property to said person, surviving spouse, or/and heirs or other persons lawfully entitled thereto.

Sec. 1359-7. Amount of aid paid considered as debt of the estate; penalty attaches, when.

SECTION 7. Upon the death of a person, the total amount of aid paid to him under this act and to his or her spouse, with interest thereon at four per centum per annum, shall be a debt of the estate of such deceased person; and it shall be the duty of the Division to present claims to the administrator or executor, if any, to bring suits and to take any other proper action to secure reimbursement from the estate and property of such deceased person.

If upon the death of any person who has received aid under this act, or his or her spouse, it is found that he or she, or both of them, was possessed of property in excess of what is allowed by law in respect to the amount of aid granted, there shall be a penalty or debt, in addition to that above provided for, against the estate of such deceased person in an amount equal to the total amount of aid paid in excess of that to which the recipient was by law entitled; and it shall be the duty of the Division likewise to recover the same from the estate and property so found in excess.

Sec. 1359-8. Provisions applicable when recipient maintained in charitable, fraternal or benevolent institution.

SECTION 8. The following provisions shall apply in every case where a recipient of aid is being maintained in any charitable, fraternal or benevolent home, hospital or institution, either public or private, (but excluding penal and correctional institutions and state hospitals):

(a) The reasonable cost of such maintenance shall be paid out of the aid to which the individual is entitled under this act;

(b) For the purpose of making such payment, installments of the aid, to such extent as necessary, shall be paid to the governing body of the institution, and the balance, if any, to the person entitled to the aid.

Sec. 1359-9. Payment when recipient incompetent, where made.

SECTION 9. If any person receiving aid under this act is deemed to be unable to properly care for himself or to disburse the aid payable to him, is convicted of drunkenness or of an offense punishable by imprisonment, or misspends or wastes the aid paid to him, the same may be ordered paid to some suitable person for his benefit, or his certificate of aid may be suspended, modified, or canceled.

Sec. 1359-10. Amount applicable for burial expenses.

SECTION 10. Upon the death of a recipient of aid any monthly installment then accruing, and not to exceed three additional monthly installments under his certificate of aid, may be ordered paid to a proper person entitled thereto to defray the burial expenses of such deceased person.

Sec. 1359-11. Division of Aid for the Aged created; chief of division, how appointed; salary; powers and duties.

SECTION 11. For the purpose of administering the provisions of this act there is hereby created in the State Department of Public Welfare a Division of Aid for the Aged, herein referred to as the "Division." The chief of the Division shall be under the direct supervision and control of the Director of Public Welfare, and shall be appointed by the Director with the approval of the Governor. He shall be a person qualified by training and experience, and shall receive a salary of \$4800.00 per year. He shall appoint all necessary assistants, investigators, clerks, and other employees, and fix their duties and salaries, subject to the approval of the Director of Public Welfare.

Sec. 1359-12. County Board of Aid, how constituted; term of office; organization.

SECTION 12. In each county of the state there shall be a Board of Aid for the Aged for the purpose of administering the provisions of this act, herein referred to as the "Board." The county commissioners of each county shall constitute such Board, except that upon the adoption of a resolution by a majority of the commissioners of any county, requesting the appointment of a separate Board for said county, the chief of the Division of Aid for the Aged, subject to the approval of the Director of Public Welfare, shall appoint a Board of Aid for the Aged for such county, consisting of either three or five citizens of such county. Upon the appointment, qualification, and organization of such appointed Board the powers and duties under this act of the county commissioners of such county shall cease, and shall be vested in such new Board. Each appointed member of such a Board shall serve for a term expiring two years from the first day of July next after his appointment. The chief of the Division with the approval of the Director shall fill all vacancies occurring in

such appointive Boards, whether from expiration of term, death, resignation, or otherwise. Each appointed member of a Board shall take an oath of office before entering upon the discharge of his duties, in accordance with Section 3 of the General Code. Each appointive Board shall elect one of its members as chairman and one as secretary, each to serve for a term expiring one year from the first day of July next after election, or upon election and qualification of a successor.

Sec. 1359-13. Compensation.

SECTION 13. The members of the county Boards, whether county commissioners or appointed, shall receive no compensation for their services, but in exceptional cases may be allowed expenses of traveling within their county, upon approval of the Division.

Sec. 1359-14. Application for aid; certificate; renewal.

SECTION 14. Applications for aid under this act shall be made yearly to the county Boards. Each Board shall cause all applications to be investigated. It may grant an application as originally made, or as modified as a result of its investigations, may postpone it for further evidence, or may reject it, as seems right and equitable.

As soon as an application is allowed by a Board it shall execute a "Certificate of Aid," signed by the chairman and secretary of the Board, stating that the person named is entitled to aid under this act, the monthly amount to which he is entitled, his address, and any other data prescribed by the Division. The Board shall then forward such application or a copy thereof, such certificate, and a report of its findings, or other information as may be required by the Division, to the Division. The Division may approve, modify, or reject the certificate and findings of the Board, which action shall be final, unless the Division grant a rehearing or reconsideration. The Division shall certify its action upon each claim to the respective county Board, and shall certify also to the Auditor of State every decision allowing, modifying, suspending or canceling aid.

Any person aggrieved by an action of a Board in rejecting, suspending, modifying, or canceling a certificate, or otherwise, may appeal to the Division, in manner and under conditions prescribed by the Division, and its decision thereon shall be final.

No certificate of aid shall be valid for a period longer than one year, a renewal certificate being necessary for each subsequent year. No certificate shall be valid unless duly approved and countersigned by the Division.

Sec. 1359-15. Rules and regulations; forms for applications, etc.

SECTION 15. The Division shall have the duty and authority to make rules and regulations governing applications for aid, certificates of aid, reports and records of the county Boards, method of appeal from decisions of a Board, appointment, qualifications, and salaries of investigators and other employees of the Boards, and all other proceedings under this act; and to prescribe forms for applications, certificates, reports,

records and accounts of the Boards, and other matters; and such rules and regulations, and all decisions and orders of the Division, shall be binding upon all county Boards.

Sec. 1359-16. Powers and duties of county boards; salaries and expenses, how paid.

SECTION 16. The county Boards shall keep such records and make such reports as the Division shall prescribe.

Each Board shall have authority to employ, subject to approval by the Division, such investigators, clerks, and other employees as are absolutely necessary for the performance of its duties under this act, and to fix the compensation of all employees, subject to approval by the Division.

The salaries of employees, office supplies, and other necessary expenses of each county Board, upon approval of vouchers therefor by the Division, shall be paid by the Treasurer of State, upon warrants drawn by the Auditor of State, and in manner similar to that in which salaries and expenses of state departments are paid, and as prescribed by the Auditor of State.

Sec. 1359-17. Aid payable, when and how.

SECTION 17. Aid payable under this act shall be paid monthly by the Treasurer of State upon warrants drawn by the Auditor of State.

Sec. 1359-18. Cancellation of certificates improperly obtained; restoration of aid.

SECTION 18. If at any time the Division or a Board has reason to believe that any certificate of aid has been improperly obtained, it may cause a special inquiry to be made, and may suspend payment of aid pending the inquiry. If on inquiry it appears that the certificate was improperly obtained, it may cancel or modify the same; but if it appears that it was properly obtained, then the aid shall be immediately restored and all the suspended installments shall be due and payable at once.

Sec. 1359-19. Cancellation or reduction of aid, when.

SECTION 19. If at any time a recipient of aid under this act, or his or her wife or husband, becomes possessed of property or income in excess of what is allowed by this act in respect to the amount of aid granted to such recipient, the Division or the respective board shall cancel or reduce the amount of aid accordingly; provided that if such excess of property or income cease, then the aid shall be restored or increased to the proper amount.

Sec. 1359-20. Procedure in case of suspension or cancellation of certificate.

SECTION 20. In every case of suspension, modification or cancellation of a certificate by a Board, it shall forthwith send to the Division a notice thereof and the grounds therefor. The Division shall immediately notify the Auditor of State.

An action of a Board in refusing, suspending, reducing, or cancelling a certificate, or the amount of aid payable to a person, shall be effective at once, or at the time designated by the Board, and shall not require approval by the Division; but all orders of Boards allowing, renewing, reinstating, or increasing a certificate or the amount of aid payable, shall not be effective unless and until approved by the Division.

Orders as to payments under Sections 8, 9 and 10 of this act shall be made by the Boards, in accordance with regulations of the Division, and subject to approval by the Division.

Sec. 1359-21. Investigations, how conducted.

SECTION 21. The Division and the Boards shall not be bound by common law or statutory rules of evidence, or by technical or formal rules or procedure, but shall make investigations in such manner as seems best calculated to conform to substantial justice and the spirit of this act.

Sec. 1359-22. Power to compel attendance of witnesses, etc.; court to compel obedience, when.

SECTION 22. For the purpose of their investigations, the Division and each Board shall have power to compel the attendance and testimony of witnesses, and the production of books and papers, either before the chief of the Division, a Board, or a deputy appointed by either; but no person shall be compelled to attend at a place outside the county in which he resides or is found. Every witness shall be examined upon oath, which may be administered by a member of a Board, the chief of the Division, or a deputy of either.

In case of refusal of a witness to attend or testify, or to produce books or papers, as to any matter regarding which he might be lawfully interrogated, the court of common pleas of the county in which the person resides or is found, or a judge thereof, upon application of the Board concerned or the Division, shall compel obedience by proceedings as for contempt as in case of like refusal to obey a similar order of the court.

Sec. 1359-23. Refusal of application or cancellation of certificate in case of misrepresentation.

SECTION 23. If the Division or a Board finds that any fraudulent misrepresentation has been made by an applicant with the intention of obtaining aid to which he was not by law entitled, or a higher rate of aid than that to which he was entitled, then in addition to any other penalty under this act it may refuse his application or cancel his certificate of aid, and may by order declare that such person shall not be entitled to make a new application for a period not exceeding six months from the date of the order.

Sec. 1359-24. Penalty for fraudulent action or violation of provisions of act.

SECTION 24. Any person who, by means of a false statement or representation or by impersonation or any other fraudulent device what-

ever, obtains or attempts to obtain, for himself or any other person, old age aid to which such person is not entitled or a larger amount of aid than that to which he is entitled, or who knowingly buys, sells, or disposes of, or aids or abets in buying, selling, or disposing of property, in order to qualify a person for aid, or who knowingly violates any other provision of this act, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five hundred dollars or by imprisonment for not more than six months, or both.

Sec. 1359-25. Interpretation of words and terms.

SECTION 25. Wherever in this act a masculine pronoun is used it shall be held to include the feminine also.

Wherever in this act the word "husband," "wife," "spouse" or "married person" is used, or such relationship is referred to, it shall not be deemed to include married persons who are separated or are living apart pursuant to a decree or order of divorce or separation by a court of competent jurisdiction.

Sec. 1359-26. Rights to aid inalienable and exempt from execution, etc.

SECTION 26. All rights to aid under this act shall be inalienable whether by way of assignment, charge or otherwise, and exempt from execution, attachment, garnishment and other process.

Sec. 1359-27. Amending or repealing acts.

SECTION 27. Aid granted under this act and certificates of aid shall be deemed to be granted and held subject to the provisions of any amending or repealing acts that may hereafter be passed; there shall be no vested right or interest in such aid; and no beneficiary hereunder shall have any claim by reason of his aid being reduced or terminated by any amending or repealing act.

Sec. 1359-28. General Assembly to provide funds.

SECTION 28. The General Assembly shall provide necessary and adequate funds for the carrying out of the provisions of this act by appropriations from the general revenue fund of the state or other fund or funds available for the purpose, by allocation of part or all of certain taxes, licenses, fees or other revenues, or by other means.

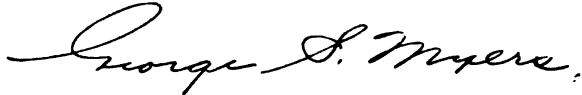
Sec. 1359-29. Provisions of act subject to liberal construction.

SECTION 29. This act shall be liberally construed to accomplish the purposes thereof. Nothing herein shall be construed as repealing any other act or part of an act providing for the support of the poor except insofar as plainly inconsistent herewith, and the provisions of this act shall be construed as an additional method of supporting and providing for the aged poor.

Sec. 1359-30. Constitutionality.

SECTION 30. The several sections and provisions of this act are declared to be separate and independent sections and provisions, and the holding of any section or part thereof to be unconstitutional or void shall not affect the validity of the remainder of this act.

I, George S. Myers, Secretary of State of the State of Ohio, hereby certify that the foregoing is a true and correct copy of the law proposed by initiative and initiative supplementary petition and submitted to the electors of Ohio at the general election held on the seventh day of November, 1933, and that said proposed law was approved by a majority of the electors voting thereon at said election and was, therefore, adopted.



Secretary of State.

The sectional numbers on the margin hereof are designated as provided by law.

JOHN W. BRICKER,
Attorney General.

File No. 1-A, 1933.

STATE OF OHIO
OFFICE OF THE SECRETARY OF STATE

I, George S. Myers, secretary of state of the state of Ohio, do hereby certify that the foregoing acts and joint resolutions were printed under and by the authority of the general assembly of said state, and that the same are true copies, copied from the original rolls on file in this office of the acts passed, and the joint resolutions adopted, by the Ninetieth General Assembly of the state of Ohio, at its special sessions held in the city of Columbus, Ohio, as follows: first special session, August 16, 1933, to September 22, 1933, inclusive; second special session, December 6, 1933, to December 22, 1933, January 30, 1934, to May 4, 1934, and November 19, 1934 to December 12, 1934, inclusive; third special session, June 27, 1934 to June 29, 1934, inclusive. Also the law to provide for aid to aged persons in the state of Ohio, proposed by initiative and supplementary petition and adopted by the electors of the state of Ohio at the general election held November 7, 1933.

In testimony whereof, I have hereunto subscribed my name, and affixed my official seal, at Columbus, Ohio, on the 27th day of December, A. D. 1934.

GEORGE S. MYERS,

(Seal)

Secretary of State.

SUPPLEMENT

Three proposals to amend the constitution of Ohio were submitted to the electors at the general election held November 7th, 1933, and were adopted.

For convenient reference we have thought it advisable to include the text of these amendments in this volume of laws and same will be found on the pages that immediately follow. [Editor.]

CONSTITUTIONAL AMENDMENT

Adopted by the Electors of the State of Ohio
Election November 7, 1933

**AMENDMENT TO THE CONSTITUTION OF THE STATE
OF OHIO**

(Proposed by Resolution of the General Assembly.)

Repealing Section 9 of Article XV of the constitution of the state
of Ohio, relative to prohibition.

Be it resolved by the General Assembly of the State of Ohio, three-fifths
of the members elected to each house concurring therein:

That there shall be submitted to the electors of the state, for their
approval or rejection at the election to be held on the first Tuesday after
the first Monday in November, 1933, a proposal to repeal article XV,
section 9, of the constitution of the state of Ohio.

Be it further resolved, That at such election above referred to, this
proposal shall be placed on the official ballot in the manner provided by law
in such form as the secretary of state may designate. If the votes for
the proposal shall exceed those against it, section 9 of article XV of the
constitution of the state of Ohio shall be repealed and annulled.

Adopted March 1, 1933.

Said amendment amends the constitution of the state of Ohio by
repealing section 9 of article XV, which reads as follows:

"ARTICLE XV, SECTION 9.

"The sale and manufacture for sale of intoxicating liquors as a
beverage are hereby prohibited. The general assembly shall enact laws
to make this provision effective. Nothing herein contained shall prevent
the manufacture or sale of such liquors for medicinal, industrial, scientific,
sacramental or other non-beverage purposes."

UNITED STATES OF AMERICA }
STATE OF OHIO, }
OFFICE OF THE SECRETARY OF STATE }

I, George S. Myers, secretary of state of the state of Ohio, do hereby
certify that the foregoing is a true and correct copy of article XV, sec-
tion 9, of the constitution of Ohio, which section was repealed by the
electors of the state of Ohio due to the fact that the votes cast for repeal
exceeded those cast against repeal, such vote being as follows:

FOR REPEAL 1,250,923
AGAINST REPEAL 578,035

IN TESTIMONY WHEREOF, I have hereunto subscribed my name, and
affixed the official seal of the secretary of state at Columbus, Ohio, this
23rd day of November, A. D. 1933.

(SEAL)

GEORGE S. MYERS.
Secretary of State.

CONSTITUTIONAL AMENDMENT

Adopted by the Electors of the State of Ohio
Election November 7, 1933

COUNTY HOME RULE GOVERNMENT PROPOSAL

Amendment to the Constitution of Ohio Adopted by the Electors of the
State at the Election Held November 7, 1933

(Submitted by Initiative Petition.)

Amendment repealing existing section 16 of article IV and existing sections 1, 2, 3, 4, 5, 6 and 7 of article X of the constitution of Ohio and adopting new sections 1, 2, 3, and 4 of article X thereof, relating to county and township organization and government.

Summary of the Amendment.—The Amendment repeals all of Article X, County and Township Organization, and Section 16 of Article IV; requires the General Assembly to provide by law for the organization and government of counties, and permits alternative forms optional with the voters of any county; authorizes municipalities and townships to transfer powers to the county with its consent, and to withdraw such powers, all subject to the initiative and referendum; brings together into one new section the effective provisions of old Article X applying to townships, with a slight increase in local powers; authorizes counties to frame and adopt, or amend, charters establishing the form of their government; permits the adoption of a charter giving the county concurrent or exclusive municipal powers, or making the county a consolidated municipality, with local taxing and administrative districts, under safeguards for the protection of local minorities; provides for the submission of the question whether a county charter commission should be chosen, and for the election of fifteen electors as such commission, by popular vote, with not more than seven from any one municipality; provides for the framing of a charter by such commission and for the submission of amendments by initiative; provides that all elections except that for the charter commission shall be on the same date as general elections; provides for the distribution of copies of charters and amendments; provides for the effective date of charters and amendments and for conflicts between two or more amendments adopted at the same time; provides that the constitutional amendment shall be self-executing except as to transfer of powers of municipalities and townships to the county.

Be it resolved by the people of the State of Ohio:

That the constitution of the state of Ohio be amended by repealing article IV, section 16, and article X, and by adopting four new sections as article X, so that article X shall read as follows:

SECTION 1. The general assembly shall provide by general law for the organization and government of counties, and may provide by general law alternative forms of county government. No alternative form shall become operative in any county until submitted to the electors thereof and approved by a majority of those voting thereon under regulations provided by law. Municipalities and townships shall have authority, with the consent of the county, to transfer to the county any of their powers or to revoke the transfer of any such power, under regulations provided by gen-

eral law, but the rights of initiative and referendum shall be secured to the people of such municipalities or townships in respect of every measure making or revoking such transfer, and to the people of such county in respect of every measure giving or withdrawing such consent.

SECTION 2. The general assembly shall provide by general law for the election of such township officers as may be necessary. The trustees of townships shall have such powers of local taxation as may be prescribed by law. No money shall be drawn from any township treasury except by authority of law.

SECTION 3. Any county may frame and adopt or amend a charter as provided in this article. Every such charter shall provide the form of government of the county and shall determine which of its officers shall be elected and the manner of their election. It shall provide for the exercise of all powers vested in, and the performance of all duties imposed upon counties and county officers by law. Any such charter may provide for the concurrent or exclusive exercise by the county, in all or in part of its area, of all or of any designated powers vested by the constitution or laws of Ohio in municipalities; it may provide for the organization of the county as a municipal corporation; and in any such case it may provide for the succession by the county to the rights, properties, and obligations of municipalities and townships therein incident to the municipal power so vested in the county, and for the division of the county into districts for purposes of administration or of taxation or of both. No charter or amendment vesting any municipal powers in the county shall become effective unless it shall have been approved by a majority of those voting thereon (1) in the county, (2) in the largest municipality, (3) in the county outside of such municipality, and (4) in each of a majority of the combined total of municipalities and townships in the county (not including within any township any part of its area lying within a municipality).

SECTION 4. The legislative authority of any charter county or the board of county commissioners of any other county may by a two-thirds vote of its members, or upon petition of ten per cent of the electors of the county shall forthwith, by resolution submit to the electors of the county the question, "Shall a county charter commission be chosen?" The question shall be voted upon at the next general or primary election, occurring not sooner than sixty days thereafter. The ballot containing the question shall bear no party designation, and provision shall be made thereon for the election from the county at large of fifteen electors as such commission if a majority of the electors voting on the question shall have voted in the affirmative. Candidates for such commission shall be nominated by petition of one per cent of the electors of the county, which shall be filed with the election authorities not less than forty days prior to such election. Candidates shall be declared elected in the order of the number of votes received, beginning with the candidate receiving the largest number; but not more than seven candidates residing in the same city or village may be elected. Within ten months after its election such commission shall frame a charter for the county or amendments to the existing charter, and shall submit the same to the electors of the county, to be voted upon at the next general election occurring not sooner than sixty days after such submis-

sion. Amendments to a county charter may also be submitted to the electors of the county in the manner provided in this section for the submission of the question whether a charter commission shall be chosen, to be voted upon at the first general election occurring not sooner than sixty days after their submission. The authority submitting any charter or amendment shall mail or otherwise distribute a copy thereof to each of the electors of the county as far as may be reasonably possible. Except as provided in section 3 of this article, every charter or amendment shall become effective if it shall have been approved by the majority of the electors voting thereon. It shall take effect on the thirtieth day after such approval unless another date be fixed therein. When more than one amendment is submitted at the same time they shall be so submitted as to enable the electors to vote on each separately. In case of conflict between the provisions of two or more amendments adopted at the same time, that provision shall prevail which received the highest affirmative vote. The basis upon which the required number of petitioners in any case provided for in this article shall be determined, shall be the total number of votes cast in the county for the office of governor at the last preceding election therefor.

The foregoing provisions of this article shall be self-executing except as herein otherwise provided.

UNITED STATES OF AMERICA
STATE OF OHIO
OFFICE OF THE SECRETARY OF STATE }

I, George S. Myers, secretary of state of the state of Ohio, do hereby certify that the foregoing is a true and correct copy of the "county home rule government" proposal submitted to the electors of the state of Ohio by initiative petition at the election held on the 7th day of November, 1933.

I further certify that at said election the votes cast for the said proposed constitutional amendment exceeded the votes cast against same, the election resulting as follows:

FOR THE AMENDMENT.....846,594
AGAINST THE AMENDMENT.....742,925

IN TESTIMONY WHEREOF, I have hereunto subscribed my name, and affixed the official seal of the secretary of state at Columbus, Ohio, this 23rd day of November, A. D. 1933.

GEORGE S. MYERS.
Secretary of State.

(SEAL)

.. NOTE:—It must be understood, of course, that the summary we have incorporated is not a part of the amendment adopted. The summary was incorporated in the initiative petition submitting the proposal to the electors and briefly presents the substance of the amendment adopted.

CONSTITUTIONAL AMENDMENT

Adopted by the Electors of the State of Ohio
Election November 7, 1933

TEN MILL TAXATION PROPOSAL

Amendment to the Constitution of Ohio Adopted by the Electors of the
State at the Election Held November 7, 1933

(Submitted by Initiative Petition.)

Amendment amending existing article XII, section 2, of the constitution of Ohio (adopted November 5, 1929), relating to the tax limitation on real estate.

Summary of the Amendment—Amends Section 2 of Article XII of the Constitution of the State of Ohio to provide that no property taxed according to value, shall be so taxed in excess of one percent of its true value in money for all state and local purposes.

This amendment does nothing more than change the words one and one-half per cent in existing Section 2 of Article XII to one per cent.

The amendment becomes effective January 1, 1934.

Be it resolved by the people of the State of Ohio:

That the constitution of the state of Ohio be amended by amending section 2 of article XII to read as follows:

SECTION 2. No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value. All bonds outstanding on the 1st day of January, 1913, of the state of Ohio or of any city, village, hamlet, county or township in this state, or which have been issued in behalf of the public schools of Ohio and the means of instruction in connection therewith, which bonds were outstanding on the 1st day of January, 1913 and all bonds issued for the world war compensation fund, shall be exempt from taxation, and without limiting the general power, subject to the provisions of article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.

SCHEDULE: If the votes for the proposal shall exceed those against it, the amendment shall go into effect January 1, 1934, and existing section 2 of article XII of the constitution of the state of Ohio shall be repealed and annulled; but the following enumerated levies shall not be subject to

the limitation of one per cent established by such amendment: (1) All levies for interest and sinking fund or retirement of bonds issued or authorized prior to said date which are not subject to the present limitation of one and one-half per cent imposed by section 2 of article XII and the schedule thereto as approved by the electors of the state on November 5, 1929; (2) All tax levies provided for by the conservancy act of Ohio or the sanitary district act of Ohio, as said laws are in force on January 1, 1934, for the purpose of conservancy districts and sanitary districts organized prior to said date; (3) All tax levies authorized prior to said date by vote of the electors of any political subdivision of the state, pursuant to laws in force at the time of such vote, to be made for or during a period of years extending beyond January 1, 1934, which levies are outside of the present limitation of one and one-half per cent imposed by section 2 of article XII and the schedule thereto as approved on November 5, 1929; and (4) All tax levies provided for by the charter of a municipal corporation pursuant to law and which were authorized prior to January 1, 1934, and are not subject to the present limitation of one and one-half per cent imposed by said section and schedule as approved on November 5, 1929.

UNITED STATES OF AMERICA, }
 STATE OF OHIO, }
 OFFICE OF THE SECRETARY OF STATE }

I, George S. Myers, secretary of state of the state of Ohio, do hereby certify that the foregoing is a true and correct copy of the "ten mill taxation" proposal submitted to the electors of the state of Ohio by initiative petition at the election held on the 7th day of November, 1933.

I further certify that at said election the votes cast for the said proposed constitutional amendment exceeded the votes cast against same, the election resulting as follows:

FOR THE AMENDMENT..... 979,061
 AGAINST THE AMENDMENT..... 661,151

IN TESTIMONY WHEREOF, I have hereunto subscribed my name, and affixed the official seal of the secretary of state at Columbus, Ohio, this 23rd day of November, A. D. 1933.

(SEAL)

GEORGE S. MYERS.
Secretary of State.

NOTE: It must be understood, of course, that the summary we have incorporated is not a part of the amendment adopted. The summary was incorporated in the initiative petition submitting the proposal to the electors and briefly presents the substance of the amendment adopted.

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TO

THE NINETIETH GENERAL ASSEMBLY OF OHIO

IN

The First, Second and Third Special Sessions

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